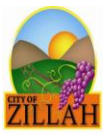




2017 Final Budget



2017 BUDGET

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About Zillah

The City of Zillah was incorporated in January 5, 1911 and operates as a second class Code City with a Mayor/Council form of government. City Council is comprised of five members elected by the citizens of Zillah. They are elected officials who exercise the legislative powers of the City and determine matters of policy. The Mayor has administrative authority including veto power. He chairs meetings, authenticates documents and serves as the head of the City. The Council is supported by several advisory boards and commissions. Zillah has a City Administrator and four department heads. They administrate administration Police, Fire, Public Works and Planning.

The City provides a full range of municipal services including:

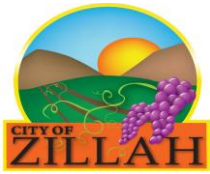
- Police Protection
- Fire Protection
- Building Inspection/Code Enforcement
- Parks and Recreation
- Public Works
- Planning
- Cemetery
- General Administrative Services

The City had 23 full-time employees during 2016, excluding seasonal workers. Bargaining Units represent all full-time non-administrative City Employees.

Zillah at a Glance

Population	3,150
Elevation	820 feet
Land Area.....	1,085 Acres
Average July High	89 degrees
Average January Low	23 degrees
Average Rainfall	8.18 inches
Average Snowfall.....	14.7 inches
Average Sunny Days.....	202 Days
Miles of City Streets	19
Residential Dwellings	1010
City Retail Sales Tax	7.9%
City Employee (Full-Time Equivalents).....	23
Assessed Valuation (2015 Tax Roll)	\$194,394,327
City Property Tax Rate	\$2.437 per \$1,000
Hardness of Water.....	18 grain

The City's name, Zillah, originated in honor of Miss Zillah Oakes, daughter of the president of the Northern Pacific Railroad, Thomas Oakes.



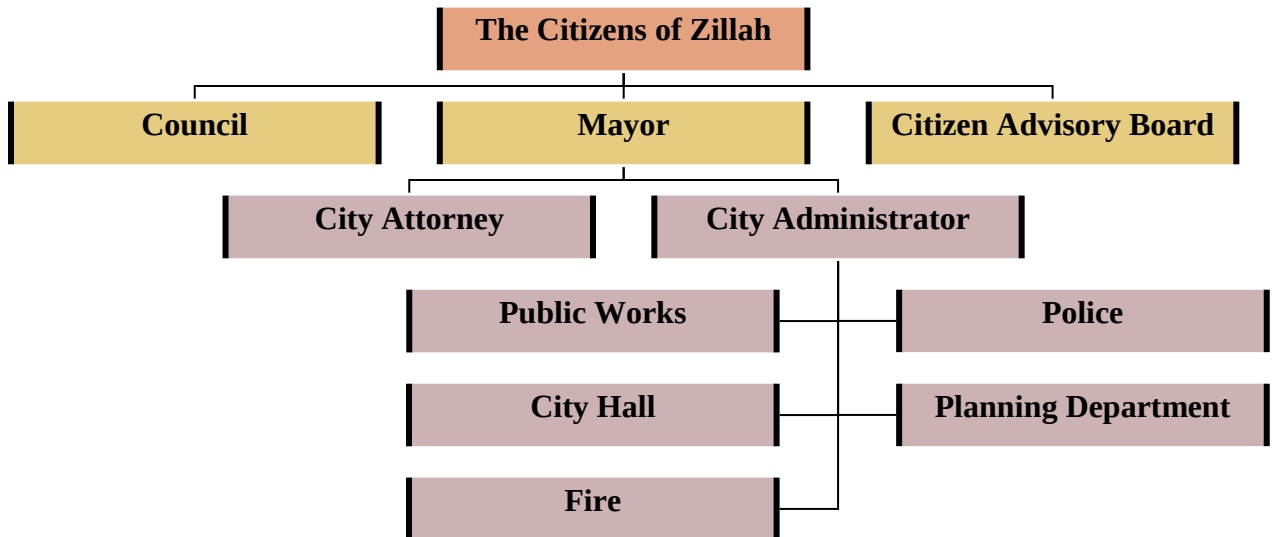
CITY OF ZILLAH

2017 BUDGET CALENDAR

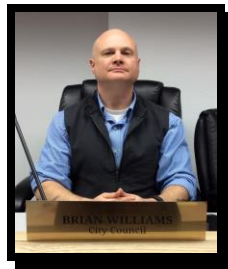
8/2	City Administrator distributes Call Letter
8/22	Departments submit Budget Estimates to City Administrator
8/23 to 10/14	Mayor and/or City Administrator meet with each Department Head
8/23 to 10/14	Mayor and City Administrator meets with Finance/Budget Committee
10/3	City Administrator/Clerk submits operational budget and program Enhancement requests to Mayor and Council.
10/3	Council Review of Preliminary Budget.
10/17	Public Hearing Council adopts Ad-Valorem Tax Ordinance / 7:00 p.m.
11/7	Preliminary Budget documents available to the Council and Public.
11/7	Public Hearing on Preliminary Budget / 7:00 p.m.
11/21	Public Hearing on Preliminary Budget / 7:00 p.m.
12/5	Public Hearing on Final Budget/Adopt 2017 Budget

2017 BUDGET

The Organization of the City of Zillah



Gary Clark



Brian Williams



Jeff Miles



Doug Stewart



Janice Gonzales



Dr. Scott Carmack

Mayor		Term Expires	Position No.
Gary Clark	Re-elected 11/2013	12/31/2017	Mayor
City Council Members			
Brian Williams	Elected 11/2013	12/31/2017	1
Jeff Miles	Re-elected 11/2013	12/31/2017	2
Doug Stewart	Re-elected 12/31/15	12/31/2019	3
Janice Gonzales	Re-elected 12/31/15	12/31/2019	4
Dr. Scott Carmack	Elected 12/31/15	12/31/2019	5

2017 BUDGET

GOALS AND PRIORITIES STATEMENT

TO: City Administrator and Department Heads
FROM: Mayor Clark
SUBJECT: Goals and Priorities for 2017

The purpose of this statement is to advise everyone connected with the budget process of the overall plan for this community and of the priorities we have set to achieve our common goals.

We have made significant progress in many areas over the course of the past few years. Zillah is fortunate that although growth was slower than hoped during the economic decline, it was constant and continues to increase each year.

Zillah continues to be a bedroom community where people want to live and raise their families. I believe Zillah has amazing potential and that growth will continue to increase in the coming years. Our schools are of the highest caliber, and our fire and police departments continue to keep the community safe. We have adopted solid building and land use codes which have kept Zillah an outstanding community within the Yakima Valley. Our administrative staff is proactive and has implemented software for electronic payments and online purchases. We have had many new street improvements, nice parks and a well-kept cemetery. We also have a great court system. I believe our administrative staff has dealt wisely in running their departments and budgets and I want to see this continue to improve.

As the world around us changes, we find that there is an increase in unfunded mandates and regulatory requirements that affect many areas the city has jurisdiction over. Some of those requirements include additional reporting to the various state and federal agencies with mandatory compliance elements as well as increased licensing requirements. There are also tracking and recording requirements tied to potential liability issues. Those requirements affect the city at a staff (labor) level, as well as monetarily, due to new or increased fees.

The city experienced some staff changes the past few years. As staff retires and leaves the city, new hires will need to be capable of meeting the departmental demands and to be a good fit for the city. We will continue to hire new staff who are proactive and sensitive to the needs of the general public. They need to work well with a team and be confident as an individual. Training is essential for employees. There are many free and low cost training opportunities available. Department Heads should be diligent in educating themselves and their employees in ways that will enhance their ability to perform the job.

During 2016, I directed the City Administrator to implement city-wide training relating to safety and customer service. Department heads need to continue monitoring the standards that were established during 2016 in those two areas.

“Clean and Efficient” is our theme/focus for 2017. Clean: I’d like you to “clean house.” Take a look at your buildings, vehicles, etc. to see that they are properly maintained and cleaned regularly. Remember, you and your departments are the face of the city. Let’s show our city pride by taking care of what we have. Efficiency: Each department will use the resources available, to run their areas more efficiently. Administrative staff shall continue to evaluate their departments and continually look for cost saving measures. There are many ways to do that. Some of those might include looking for the best deal when purchasing for your department. Other ways might be managing staff in a way

that increases productivity and cuts overtime. Please look for creative ways to run your departments more efficiently and discuss them with the City Administrator.

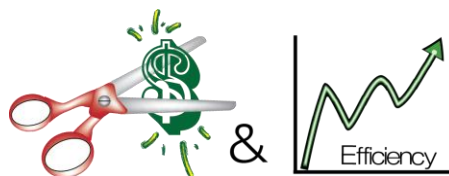
I am directing staff to monitor spending closely within the framework of the current budget. If the City continues to “stay the course” in keeping a watchful eye on spending, the City will continue to have resources available in order to fund necessary capital equipment and supplies in the future. Zillah has adopted financial policies which designate contingency reserve fund balances in the event of unforeseen circumstances. Those balances are monitored and adjusted annually. When possible, we also plan to reserve funding for long range capital needs.

Salaries and benefits are established through contract negotiations and hours should be carefully monitored in order to run programs within their budget. Based on limited revenues, you should not expect to expand operating programs or hire additional personnel unless expenses are cut elsewhere or compensating revenue is generated.

It has been our intention to build up and maintain moderate fund balances in order to provide working capital to meet our expenditures during the entire year, without resorting to borrowing. Zillah continues to stay on a steady course of conservative spending. The Finance Committee meets periodically to review the budget with the City Administrator in order to monitor financial activity.

In light of these objectives and constraints, I am requesting departments to submit their 2017 budgets. Revenues will continue to be projected conservatively. Expenditures need to be based upon current staffing levels and current levels of other budget items. 2017 budget requests should only be increased over the 2016 budgets to take into account anticipated inflationary increases keeping in mind that if budget line items can be decreased, please do so. If you feel strongly that adjustments to your current budget allocations should be made for 2017, a separate sheet, “Request for Program Enhancements” may be submitted. I caution you to submit these requests only for items which you feel are absolutely necessary for the effectiveness of your operation, and which can be cost-benefit justified where feasible. Again, I would like each department to scrutinize its operation for ways to reduce costs without significantly affecting operational performance. Another area to scrutinize are line items that are budgeted for but are seldom used. Example: If you consistently budget a certain amount for fuel but consistently use less, then that line item needs to be adjusted not expecting it to be carried over to the next year or that the amount be moved to another area.

Note: It is the intention of this letter to provide Administrative staff responsible for budget submissions with guidance concerning the policies and priorities of the Council.



Efficiency: The comparison of what is actually produced or performed with what can be achieved with the same consumption of resources (money, time, labor, etc.).

CITY COUNCIL COMMITTEE ASSIGNMENTS AND BOARDS & COMMISSIONS

MAYOR PRO-TEM

Brian Williams

YVCOG

Janice Gonzales, Representative
Doug Stewart, Alternate
Ardele Steele, Voting Proxy

RC&D BOARD

John Simmons - Staff

PARKS COMMITTEE

Jeff Miles, Chairman
Dr. Scott Carmack
Sharon Bounds
John Simmons
Ardele Steele
Jerry Bradley
Ralph Hendriksen

FINANCE & BUDGET COMMITTEE

Jeff Miles, Chairman
Brian Williams

PERSONNEL/UNION NEGOTIATIONS COMMITTEE

Brian Williams, Chairman
Janice Gonzales

PUBLIC WORKS COMMITTEE

(Engineer Scoring)(TBD)
Doug Stewart, Chairman
Jeff Miles

CIVIL SERVICE COMMISSION

Jim Andrews, Chairman
John Hill, Vice-Chairman
Adam Diaz, Commissioner

HOME CONSORTIUM

Dr. Scott Carmack
Ardele Steele - Staff

PLANNING COMMISSION

Jay Spurlock, Chairman
Russ Redfield, Vice Chairman
Jim Koerner
Arnie Schoenmoser
Carol Wane
Judy Boekholder

CEMETERY IMPROVEMENT COMMITTEE

Mayor Gary Clark
Jeff Miles
Brian Williams
John Simmons
Sharon Bounds

PUBLIC FACILITIES COMMITTEE

(Joint Facilities)

Gary Clark
Dr. Scott Carmack
Jeff Miles
Sharon Bounds
John Simmons
Ardele Steele
Paul Stonemetz
Tim Quantrell

MID VALLEY CABLE REGULATION BOARD

John Simmons
Janice Gonzales

COUNTYWIDE PLANNING POLICY COMMITTEE

Rep: Janice Gonzales **Alt:** Doug Stewart
Staff: Ardele Steele

City Revitalization Committee

Dr. Scott Carmack
Sharon Bounds
Ardele Steele
Doug Lakman
Lori Steinmetz
Beth Husted

DRYVE

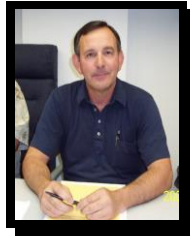
Primary: Gary Clark, Mayor
Alternate: Ardele Steele, Planning Director

ZILLAH 2040

As Attached

2017 BUDGET

PLANNING COMMISSION



Jay Spurlock
Chairman



Russ Redfield
Planning Commissioner



Arnold Schoenmoser
Planning Commissioner



Jim Koerner
Planning Commissioner



Carol Wane
Planning Commissioner



Judy Boekholder
Planning Commissioner

City Staff:

Bill Hordan – Hearing Examiner Ardele Steele – Planning & Community Development Director

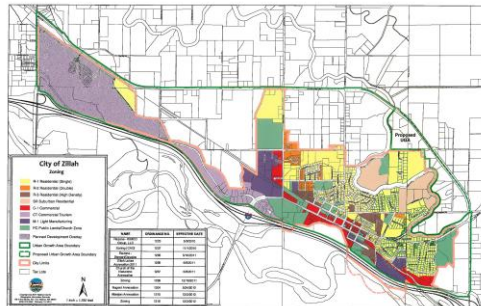
Portions of the
Zillah Municipal Code, Chapter 2.48
Pertaining to the Planning Commission

2.48.010 Establishment-Membership. From the effective date of the ordinance codified in this chapter, there shall be a planning commission consisting of five members. The seven members shall be appointed by the mayor and their appointment shall be confirmed by the city council. Members of the planning commission shall be residents of the city of Zillah. Members of the city council shall not be eligible to be members of the planning commission.

2.48.020 Terms of office. The terms of office of the seven members of the planning commission shall be for a period of six years, commencing with the date of confirmation.

2.48.030 Vacancies. Vacancies shall be filled through appointment by the mayor and confirmed by the city council. Any vacancies filled shall begin a new six-year term.

2.48.060 Powers and duties. The planning commission shall have all powers and perform the duties specified in RCW 35.63.060, which is incorporated into this chapter by reference. In addition, the planning commission shall have all powers and perform other duties designated by the city council.



2017 BUDGET

Sharon Bounds
City Administrator

Paul Stonemetz
Fire Chief

Ardele Steele
Planning & Community
Development Director

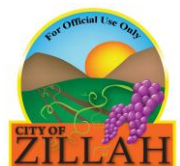
Tim Quantrell
Police Chief

John Simmons
Public Works Director

City Departments

The City of Zillah is a Second Class city with a strong Mayor form of government. Departmental decisions are made by each department head.

The Administrative Staff meets periodically in order to keep up on current issues. Department heads are responsible to make sure that city services such as city finance, police, safety, public health and welfare, fire, parks streets, water, sewer and recreation are provided. Each Department works to develop a sound budget plan and adhere to it.



2017 BUDGET

CITY HALL

Sharon Bounds, City Administrator
Shelli Quantrell, Administrative Assistant
Barbara Downs, Deputy Treasurer
Karlynn Dolby, Accounting Clerk II

WELCOME TO ZILLAH

This information is provided to help give information about the City of Zillah and services provided by other sources. City Hall office hours are from 8:00 a.m. to 5:00 p.m. Monday - Friday. For your convenience, there is a night drop box to leave utility payments after hours. We ask that patrons do not leave cash payments in the drop box.

UTILITY INFORMATION FOR ZILLAH

Water meters are read on approximately the 15th of each month. Utility bills are printed and mailed during the last week of the month. Current monthly utility charges are:

WATER: \$13.42 for usage of up to 300 cu. ft., SEWER: \$29.61,
GARBAGE: \$14.46, WATER IMPROVEMENT: \$9.00
SEWER IMPROVEMENT: \$7.00, SEWER PUMP FEE: \$16.00
UTILITY TAX: 26.3% for Water and 32% for Sewer and Garbage

The sewer charge is a flat rate for residential customers. Commercial customers pay a base rate plus an additional amount based on water usage. Please place your house numbers on your garbage cans to help eliminate problems with being charged for extra garbage, if someone places either sacks or bags by your garbage cart. Extra garbage is billed at \$2.86 per item over the cart minimum. Garbage pickup can be early in the morning so we recommend that the cans be placed out the night before pick-up. Certain sections of town have Thursday pick-up while others are scheduled to Monday. Contact City Hall to find out which day your address is scheduled. If you are a low-income senior over the age of 65 or low-income disabled, you may qualify for a 25% discount on the utility tax. See City Hall.

PAYMENT

Payment is due before 5:00 p.m. on the 15th of each month. If the 15th falls on a holiday or weekend, payment is due by 5:00 on the first workday following the holiday or weekend. A \$15.00 penalty is added to the bill if payment is not made by the due date. A pink slip is mailed and will state the disconnected date. An additional charge of \$25.00 is added to the bill if your water service is disconnected for nonpayment. All charges must be paid in full before water service will be reconnected.

UTILITY DEPOSIT

A Utility Deposit of \$100.00 is required before opening an account unless you have previously established a good credit standing for a period of 12 months with the City of Zillah. This deposit will be kept by the city and returned upon timely payment for a period of 12 consecutive months. If you move out of the city before the 12-month period ends, the deposit will be used to pay the closing bill and any balance remaining will be mailed to your forwarding address.

YARDWASTE

For those of you who do gardening and don't quite know what to do with the extra waste, you can order a Yard Waste container. A one-time fee of \$21.40 is imposed and then Yakima Waste will dump it twice a month. A fee of \$9.08 will be added to your monthly utility bill. For details contact City Hall.

LEASH LAW

The City of Zillah has a Leash Law and requires all dogs, 6 months and older to have a dog tag. Proof of current rabies vaccine is required when purchasing the dog tag. Inquire at City Hall for prices. Renewal date each year is January 1st. You will incur late fees after March 31st.

YARD SALE

During nice weather Yard Sales are a popular event. You can purchase a Yard Sale Permit at City Hall for \$5.00. You may purchase up to three permits per lot per year.

BUSINESS LICENSE

Anyone conducting business within the City of Zillah needs to purchase a Business License. Applications can be accessed online at www.cityofzillah.us or contact City Hall.

BUILDING PERMIT

Building Permits are required for certain projects you do around the house. If you are doing construction of any kind you should make an appointment with our building inspector at City Hall and he will help you determine if you need a permit for the work you are doing.

COUNCIL MEETINGS

Study Session and Council Meetings are held the 1st & 3rd Monday of every month at 6:00 p.m. We also have mail in (only) voter registration packets at City Hall.

Even though we have a drive-through window, it's always nice to have you come in and pay us a visit. Just remember we are here to serve you. If you have any questions, feel free to ask us.

ORDINANCE NO. 1425

AN ORDINANCE REPEALING ORDINANCE NO. 1411 AND SETTING WAGES FOR OFFICERS AND CITY PERSONNEL TO BE EFFECTIVE AS OF JANUARY 1, 2017.

BE IT ORDAINED BY THE CITY COUNCIL FOR THE CITY OF ZILLAH, WASHINGTON, AS FOLLOWS:

Section 1. Statement of Purpose: City Council previously set wages on Ordinance No. 1411. This Ordinance sets wages for officers and city personnel to be effective January 1, 2017 as set forth in Section 2 herein below and as shown on the attached Appendixes A, B and C.

Section 2. Wages:

<u>POSITION</u>	<u>MONTHLY AMT</u>	<u>HOURLY AMT</u>
Mayor	\$1,000.00	
Council Member	\$60.00 per meeting Max. \$240 per month	
Planning Commission Chair	\$30.00 per meeting Max. \$60.00 per month	
Planning Commission Member	\$25.00 per meeting Max. \$50.00 per month	
City Administrator	\$7,107.44	
Associate Planner		See Attached Appendix "A"
Deputy Clerk		See Attached Appendix "A"
Deputy Treasurer		See Attached Appendix "A"
Administrative Assistant		See Attached Appendix "A"
Accounting Clerk II		See Attached Appendix "A"
Public Works Director	\$6,046.54	
Planning & Community Dev. Director	\$6,046.54	
Waste Treatment Operator		See Attached Appendix "B"
Lead Man/Maintenance		See Attached Appendix "B"
Mechanic		See Attached Appendix "B"
Cemetery Sexton		See Attached Appendix "B"
Maintenance Worker		See Attached Appendix "B"
Part-time Fire Chief	\$2,000.00	
Part-time Fire worker		\$14.00
Building Inspector		See Attached Appendix "B"
Police Chief	\$6,046.54	
Police Sergeant		See Attached Appendix "C"

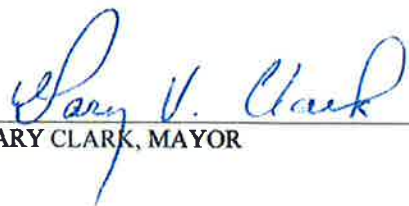
Police Officer		See Attached Appendix "C"
Police Service Specialist		See Attached Appendix "A"
Court Administrator		See Attached Appendix "A"
Judge	\$1,500.00	
Prosecuting Attorney		\$60.00
1st Class Police Reserve Officer (part time)		\$15.50
2 nd Class Police Reserve Officer (part time)		\$11.50
Seasonal Public Works Employee		\$12.79
Part-time Meter Reader		\$12.79
Lab Technician		See Attached Appendix "B"
Parks & Recreation Supervisor	\$625.00	

Section 3. Repeal of Ordinance No. 1411: Ordinance No. 1411 is hereby repealed.

Section 4. Severability: If any provision of this Ordinance or its application to any person or circumstances is held to be invalid the remainder of this Ordinance or the application of the provisions to other persons or circumstances, shall not be affected.

Section 5. Effect: This Ordinance shall be in full force and effect, after publication as provided by law.

PASSED BY THE CITY COUNCIL FOR THE CITY OF ZILLAH, WASHINGTON, this 5th day of December, 2017.


GARY CLARK, MAYOR

ATTEST:


SHARON BOUNDS, CITY ADMINISTRATOR

APPROVED AS TO FORM:


JAMIE CARMODY, CITY ATTORNEY

APPENDIX "A"
Article 1A-WAGE RATES - OTHER PROVISIONS

The following salary schedule for City CLERKS Dept. Employees shall be effective January 1, 2015.

	2015 (1-1-15) 3% Inc.	2016 (1-1-16) 3% Inc.	2017 (1-1-17) 3% Inc.
Administrative Assistant:			
Step 1 (0-12 Months)	19.84	20.44	21.05
Step 2 (13-24 Months)	20.30	21.45	22.10
Step 3 (25-36 Months)	21.84	22.52	23.20
Step 4 (37-60 Months)	22.87	23.66	24.37
Step 5 (61+ Months)	24.11	24.84	25.58
Deputy Treasurer:			
Step 1 (0-12 Months)	15.81	16.29	16.78
Step 2 (13-24 Months)	16.46	16.95	17.46
Step 3 (25-36 Months)	17.09	17.60	18.13
Step 4 (37-60 Months)	17.73	18.26	18.81
Step 5 (61+ Months)	17.78	18.31	18.86
Deputy Clerk:			
Step 1 (0-12 Months)	15.81	16.29	16.78
Step 2 (13-24 Months)	16.46	16.95	17.46
Step 3 (25-36 Months)	17.09	17.60	18.13
Step 4 (37-60 Months)	17.73	18.26	18.81
Step 5 (61+ Months)	17.78	18.31	18.86
Accounting Clerk II:			
Step 1 (0-12 Months)	15.81	16.29	16.78
Step 2 (13-24 Months)	16.46	16.95	17.46
Step 3 (25-36 Months)	17.09	17.60	18.13
Step 4 (37-60 Months)	17.73	18.26	18.81
Step 5 (61+ Months)	17.78	18.31	18.86
Court Clerk:			
Step 1 (0-12 Months)		14.18	14.61
Step 2 (13-24 Months)		15.09	15.54
Step 3 (25-36 Months)		16.00	16.48
Step 4 (37-60 Months)		16.91	17.42
Step 5 (61+ Months)		17.82	18.36

Court Administrator:

Step 1 (0-12 Months)	17.37	17.89	18.42
Step 2 (13-24 Months)	17.94	18.48	19.04
Step 3 (25-36 Months)	18.53	19.09	19.66
Step 4 (37-60 Months)	19.16	19.73	20.33
Step 5 (61+ Months)	20.23	20.84	21.46
Step 5 (61+ Months)	20.23	20.84	21.46

Police Service Specialist:

Step 1 (0-12 Months)	13.13	13.53	13.93
Step 2 (13-24 Months)	13.73	14.14	14.57
Step 3 (25-36 Months)	14.33	14.76	15.20
Step 4 (37-60 Months)	15.45	15.91	16.39
Step 5 (61+ Months)	17.35	17.87	18.40

Records Manager:

Step 1 (0-12 Months)	15.70	16.17
Step 2 (13-24 Months)	16.70	17.20
Step 3 (25-36 Months)	17.70	18.23
Step 4 (37-60 Months)	18.50	19.06
Step 5 (61+ Months)	19.25	19.83

Associated Planner:	17.37	17.89	18.42
Step 1 (0-12 Months)	17.94	18.48	19.04
Step 2 (13-24 Months)	18.53	19.09	19.66
Step 3 (25-36 Months)	19.16	19.73	20.33
Step 4 (37-60 Months)	20.23	20.84	21.46
Step 5 (61+ Months)			

Associated Planner:

With BA Degree in Planning	24.96	25.71	26.48
Step 1 (0-12 Months)			

APPENDIX "B"
Article 1A-WAGE RATES - OTHER PROVISIONS

1.A.1 The following salary schedule for Public Works & Parks Dept. Employees shall be effective January 1, 2015.

	2015 (1-1-15) 3% Inc.	2016 (1-1-16) 3% Inc.	2017 (1-1-17) 3% Inc.
Waste Treatment Operator			
Step 4	24.74	25.48	26.25
Step 3	21.34	21.98	22.64
Step 2	18.06	18.60	19.16
Step 1	15.67	16.14	16.62
Lead Man/Maintenance	23.01	23.70	24.41
Lead Man/Maintenance/Interim		25.70	
Mechanic	24.05	24.77	25.52
Maintenance Worker			
Step 1 (0-12 Months)	19.67	20.26	20.87
Step 2 (13-24 Months)	20.06	20.67	21.29
Step 3 (25-36 Months)	20.46	21.07	21.70
Step 4 (37-60 Months)	20.73	21.36	22.00
Step 5 (61+ Months)	21.13	21.76	22.41
Lab Technician	13.59	13.99	14.41
Building Inspector			
Step 1 (0-12 Months)	19.16	19.74	20.33
Step 2 (13-24 Months)	19.56	20.15	20.75
Step 3 (25-36 Months)	19.96	20.56	21.18
Step 4 (37-60 Months)	20.89	21.52	22.16
Step 5 (61+ Months)	21.82	22.48	23.15

APPENDIX "C"

Article 1A-DEFINITION OF LINE/PATROL OFFICERS

1.A.1 A Commissioned Officer is one who is working and engaged in, limited to, activity which requires work outside the Zillah Police facility. He shall be a Commissioned Line Officer.

ARTICLE 2A - Classifications - Wage Rates

The following salary schedule for Sergeants and Line/Patrol Officers shall be effective 1, 2015.

		2015 1/1/2015 3% Incr.	2015 2/1/2015*	2016 1/1/2016 3% Incr.	2017 1/1/2017 3% Incr.
<u>Sergeant</u>					
Step 2 (over 12 mos.)		28.07	28.34	29.33	30.21
Step 1 (0- 12 mos.)		26.19	26.45	27.37	28.19

* Sergeant salary shall be based on the MPO rate and will be 5% above the MPO rate for step 1 and 12.5% above MPO rate for step 2

Police Officer

Step 5 (60+ months)		24.94		25.68	26.45
Step 4 (37-60 months)		24.44		25.18	25.93
Step 3 (25-36 months)		23.31		24.01	24.73
Step 2 (13-24 months)		21.49		22.13	22.79
Step 1 (0-12 months)		19.85		20.44	21.06

			1% of Base	1.5% of Base	1.5% of Base
<u>Master Police Officer</u>	<i>effective 2/1/15</i>		25.19	26.07	26.85

Comprehensive Plan Element Review Committee Groups

- **Goals & Policies/ Demographic-** Carol Wane (PC) & Mayor Gary Clark
- **Land Use-** Russ Redfield (PC) & Arnie Schoenmoser (PC), Doug Stewart (CC) & Mayor Clark (?)
- **Natural Element-** Carol Wane (PC) & Brian Williams (CC)
- **Economic Development-** Carol Wane (PC)& Jay Spurlock (PC), Mayor Clark (?)
- **Housing-** Russ Redfield (PC) & Judy Boekholder (PC), Janice Gonzales (PC)
- **Capital Facilities-** Jim Koerner (PC) & Jeff Miles (CC), Doug Stewart (CC), City Admin, Dept. Heads
- **Transportation-** Jim Koerner (PC) & Doug Stewart (CC), Brian Williams (CC)
- **Utilities-** Jay Spurlock (PC), Jeff Miles
- **Integration of Elements (non-element)-** _____
- **(Parks and Recreation)- Addition-** Judy Boekholder & Arnie Schoenmoser, Jeff Miles (CC) & Janice Gonzales (PC)
- **Administration & Implementation Program-** City Administrator, Ardele Steele, Mayor Gary Clark



The City Of Zillah

THE HEART OF WINE COUNTRY

Vision Statement:

With our eyes toward the future, our ears on the past, and our feet in the present, our vision for the City of Zillah is to remain a small, rural, family-oriented town where everyone can enjoy a feeling of safety and community ownership.

This will be accomplished by:

- ✓ *Providing strong fiscal leadership and management;*
 - ✓ *Developing and maintaining the infrastructure and public services necessary to support a diverse economy and that will enhance our high quality of life;*
 - ✓ *Strengthening the partnership between the City and the Zillah School District to expand educational and recreational activities in the community;*
 - ✓ *Providing opportunities for constructive and positive activities for our youth;*
 - ✓ *Maintaining a supportive and healthy environment for our senior citizens;*
 - ✓ *Actively supporting winery and fruit related tourism and business development opportunities; and*
 - ✓ *Promoting effective communications within the community.*
-

Mission Statement:

"With our eyes on the future, ears on the past and feet in the present, the Mission of the City of Zillah is to promote and maintain a desirable community for all."

Positive Budget:	To provide a strong fiscal leadership/management.
Infrastructure:	To support high quality public services and infrastructure.
Diversified Economy:	To develop and maintain an infrastructure that will support a diverse economy and high quality of life and promote sustainable growth.
Quality Rural Lifestyle:	To promote and maintain a diversified economy that will enhance the greater community of Zillah.
Quality Public Service:	To provide and maintain a quality rural lifestyle where everyone can have a feeling of safety, community and community ownership.
Good Partnership with Schools:	To promote and maintain the highest quality of public services.
Expanded Youth Activities:	To strengthen the partnership with the school district. To continue and expand the educational and recreational activities.
Partner with Sr. Citizens:	To provide opportunities for constructive and positive activities for our youth.
Reduce the Crime Rate:	To provide and maintain a supportive and healthy environment for our senior citizens.
Promote Tourism:	To decrease crime through education and community involvement.
Enhance Communication:	To develop services to promote tourism.
Ordinance Review:	To promote effective communications with the community at large.
Commerce:	To establish and streamline the policies for the protection of the community.
	To promote economic development.

City of Zillah, Washington

Core Beliefs

Taking Pride in Serving Citizens/Residents.

We are Productive
We take Responsibility
We look for Innovations
We pursue Professional Development
We are Enthusiastic
PRIDE - in serving our citizenry.

Core Beliefs (defined):

Productive:

1. Completing projects, work assignments and directives on time and within budget.
2. Having a positive, can-do attitude on the job.
3. Planning work activity to maximize resources and to achieve goals.
4. Being a team player to achieve goals.
5. Helping other departments be successful.
6. Taking the initiative and being self-motivated – taking action before you are told to act (within proper protocol).
7. Maximizing the resources available and doing the job in the most cost-effective manner.

Responsibility:

1. Communicating in an honest and direct manner.
2. Treating others in a respectful manner.
3. Being dependable.
4. Following, rules, policies and procedures.
5. Following, SAFETY rules, policies and procedures
6. Taking responsibility for your actions and decisions.
7. Holding self and others accountable for the outcomes and results.
8. Cooperating with others.

Innovative:

1. Looking for better ways to do the job.
2. Having an Open Mind to change or implement a new idea.
3. Thinking creatively.
4. Be willing to take reasonable, calculated risks.
5. Knowing best practices in your position/role & function and how they can be applied to the City
6. Evaluating new ideas, evaluating and presenting options.
7. Looking beyond the status quo or the way we have always done things (the job).

Development:

1. Developing and maintaining your core competencies.
2. Developing the skills and abilities of others (your employees).
3. Modeling the behavior that you expect of your employees and others.
4. Giving honest performance evaluations.
5. Sharing your knowledge and expertise with others (other employees).
6. Being open to learning a new idea or a new way of doing business/things (i.e. being teachable and coachable).
7. Serving as a coach, mentor and teacher.

Enthusiastic:

1. Having a positive can-do attitude on the job
2. Being sensitive to the needs of others (other employees)
3. Taking time to say “thank you” to others who have helped you with your job
4. Responding to requests for assistance or help
5. Taking personal pride in your job
6. Being an active team player
7. Being an ambassador for the City – a positive representative on and off the job

Serving:

1. Listening to and understanding the customer.
2. Taking time to explain decisions or actions especially when you have to say No.
3. Going the extra mile to serve the customer.
4. Striving to exceed the customer’s expectations of city staff
5. Delivering on your promises (i.e. following through) and your commitments to the customer.
6. Returning phone calls and emails in a timely manner.

Priorities and Goals include:

Promote Civic Engagement:

- Partner with community organizations to provide civic opportunities
- Partner with businesses within and surrounding Zillah to foster an environment of promotion for one another
- Develop park master facility plan

Support Economic Development:

- Work with economic development groups to attract new businesses
- Promote growth through innovative community planning
- Periodically review design standards
- Participate in County, Regional, State and Federal forums
- Invest in City utility infrastructure
- Partner with community organizations/individuals in reviewing the Old World European Design standards

Safe and Healthy Neighborhoods:

- Provide emergency services
- Maintain public signage and clear ROW's for emergency services
- Continue to review and update the Municipal Code for the City of Zillah
- Provide dust abatements for unpaved roads within city limits
- Annually review Parks Project Planning and construct projects within allocated budgets
- Continue to apply for state and federal funding for street projects within city 6 Year TIP
- Review street and other city signage for improvement
- Add decorative street lights within the city limits as budget allows

City Facilities and Infrastructure:

- Deliver municipal services that are efficient and sustainable to the community
- Construct Water, Sewer and other projects within city adopted Capital Facilities Plan and within allocated budgets
- Add Zillah logos to water towers and city infrastructure
- Continue high standard of maintenance of city cemetery and parks

City Government:

- Follow policies that provide institutional frameworks and benchmarks that guide daily operations
- Provide staff training necessary to operate efficiently and meet regulatory standards
- Budget for measurable outcomes through priorities
- Provide responsible stewardship of natural and capital resources
- City employees will perform their daily tasks/duties with the City of Zillah's Vision, Mission and Values statements as their guiding principles

ORDINANCE NO. 1426

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF ZILLAH, WASHINGTON FOR THE FISCAL YEAR ENDING DECEMBER 31, 2017.

WHEREAS, the City of Zillah, Washington in meetings on November 7, 2016 and November 21, 2016 held hearings to consider the 2017 preliminary budget; and

WHEREAS, the City of Zillah, Washington in a meeting on December 5, 2016 held a public hearing to consider the 2017 Final Budget; and

WHEREAS, the Mayor of the City of Zillah, Washington completed and placed on file with the City Administrator-Clerk/Treasurer a proposed budget and estimate of the amount of monies required to meet the public expenses, reserve funds and expenses of government of said City for the fiscal year ending December 31, 2017, and notices were published on October 6th, October 13th, October 27th, November 3rd and November 10th, November 24th and December 1st, 2016 that the Council of said City would meet on October 17th, November 7th, November 21st and December 5th, 2016 at the hour of 7:00 p.m., in the Council chambers, to hold public hearings on the preliminary and final budget for said fiscal year and giving taxpayers within the limits of said City an opportunity to be heard upon said budget; and

WHEREAS, the City Council did meet at said time and place and did then consider the matter of said proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Zillah for the purposes set forth in this budget, and the estimated expenditures set forth in said budget are all necessary to carry on the government of said City for said year and are sufficient to meet the various needs of said City during said period;

NOW, THEREFORE, the City Council of the City of Zillah, Washington do ordain as follows,

Section 1. The budget for the City of Zillah, Washington, for the year 2017 hereby adopted at the fund level in its final form and content as set forth in the document entitled City of Zillah 2017 Budget, three (3) copies of which are on file in the Office of the City Administrator-Clerk/Treasurer.

Section 2. Estimated resources, including fund balances for each separate fund of the City of Zillah, and aggregated totals for all such funds combined, for the year 2017 are set forth in summary form below, and are hereby appropriated for expenditures during the year 2017 set forth below.

FUNDS		APPROPRIATIONS
001	CURRENT EXPENSE FUND	2,233,553.35
101	STREET UTILITY FUND	290,802.51
102	EMERGENCY MEDICAL SVCS FUND	43,595.00
104	PARK & POOL RESERVE FUND	12,500.00
105	HOTEL/MOTEL TAX FUND	12,175.00
106	CRIME PREVENTION FUND	5,000.00
110	TBD Fund	2,415.00
203	2009 LTGO Bond Fund	12,500.00
206	Debt Service-SIED-YC-VVMC-08	18,313.57
209	SIED YC-TD-11 (Teapot) Loan Fund	11,485.22
211	SIED YC-ZL-13 (Z. Lakes) Loan Fund	44,294.13
301	CAPITAL PROJECTS FUND	2,109,100.00
302	CAPITAL STREET PROJECTS FUND	362,000.00
304	REAL ESTATE EXCISE TAX FUND	77,585.22
402	WATER FUND	714,904.87
403	SEWER FUND	609,124.25
405	CEMETERY FUND	127,131.97
420	WATER RESERVE FUND	137,697.29
422	UTILITY DEPOSIT FUND	35,000.00
430	SEWER PLANT RESERVE FUND	237,668.50
501	CITY HALL MAINTENANCE FUND	39,364.00
633	TREASURER'S AGENCY FUND	443,925.00
701	CEMETERY ENDOWMENT FUND	10,177.00
	TOTAL 2017 BUDGET	7,590,311.88

Section 3. This ordinance shall be in full force and effect from and after its passage, approval and publication as provided by law.

PASSED BY THE CITY COUNCIL FOR THE CITY OF ZILLAH, WASHINGTON,
this 5th day of December 2016.



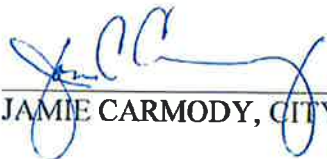
GARY CLARK, MAYOR

ATTEST:



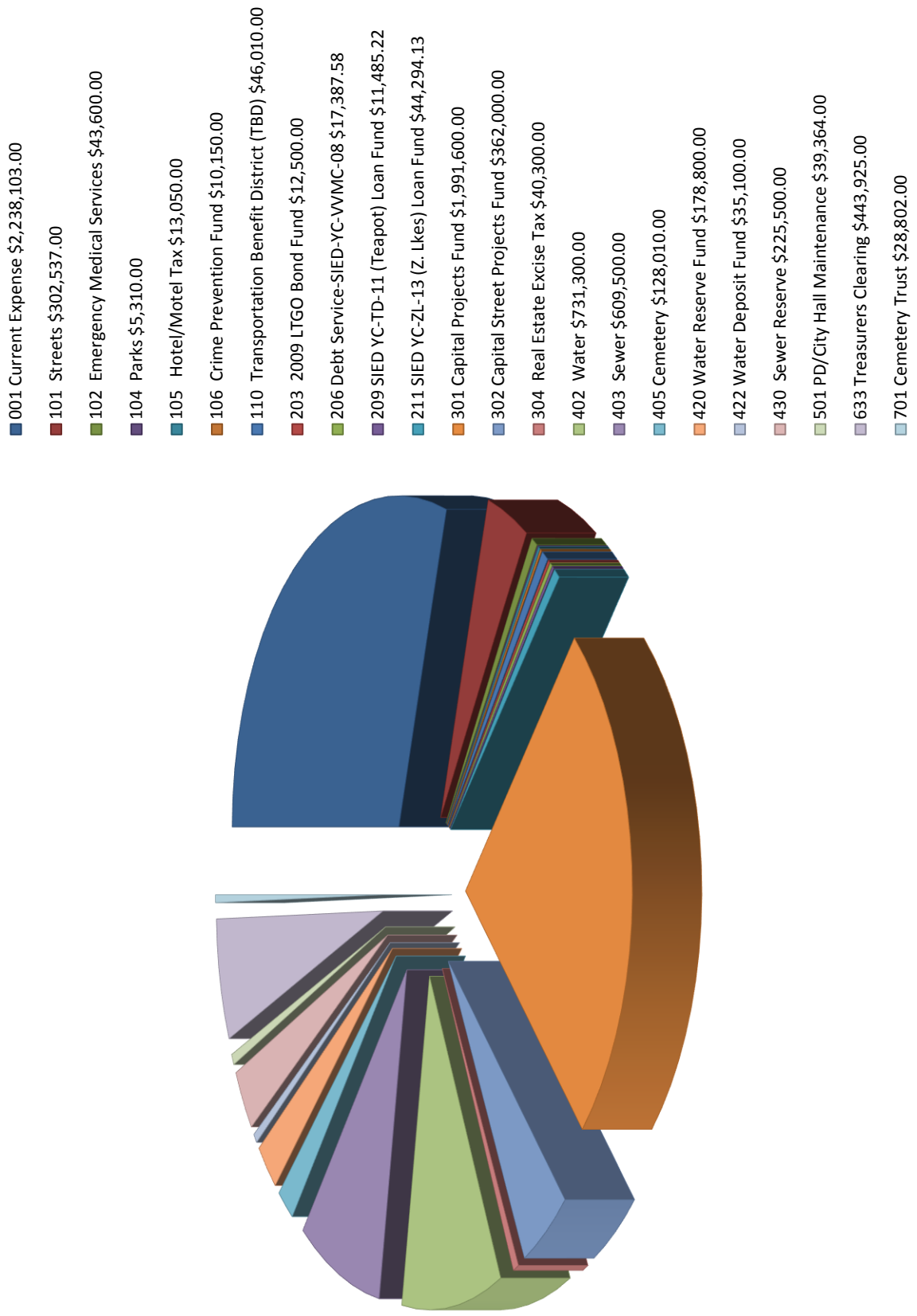
SHARON BOUNDS, CITY ADMINISTRATOR

APPROVED AS TO FORM:

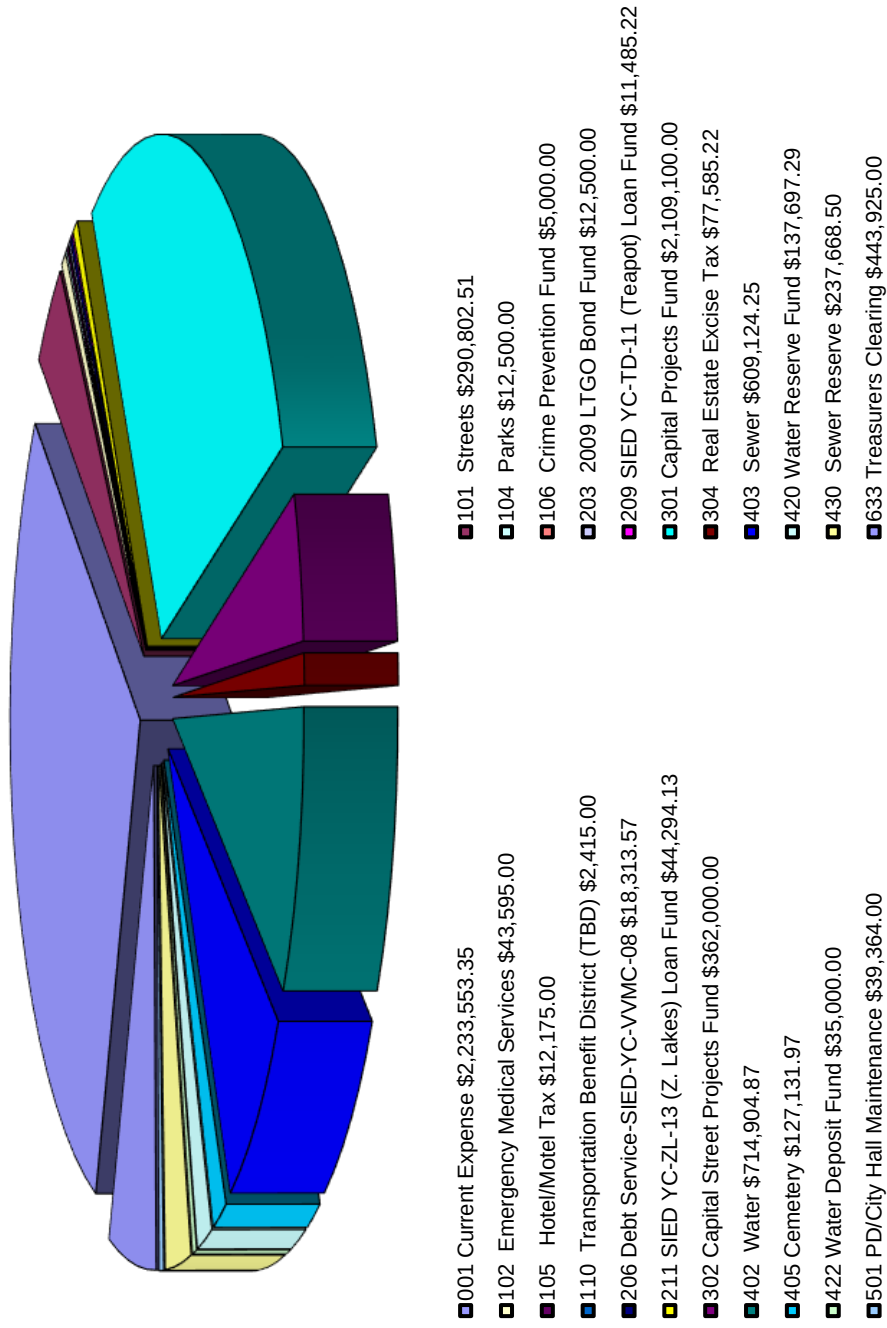


JAMIE CARMODY, CITY ATTORNEY

2017 Estimated Revenues \$7,558,627.93



2017 Estimated Expense \$7,590,311.88



2017 City-wide Focus

Sharon Bounds, City Administrator

2016 Update. As the year is winding down, our city departments continue to train in those areas relating to customer service and safety. We decided those areas were important to educate and fine-tune the skills and knowledge of our staff. We appreciate everyone's efforts to comply.

Moving forward/2017. The Mayor and I recently discussed focus areas for the coming year. During 2017 our focus will be "Clean and Efficient." It's important to show "city pride" when it comes to taking care of what we have and setting a standard in how we run things.

CLEAN: We are directing staff to clean house. This involves taking a fresh look around our various areas and get rid of junk and items that may be outdated, that we don't need or use. We may not always have the best of everything but we should take care of what we do have. We need to take a look at our vehicles, equipment, buildings, open space, etc. to assure that they are properly maintained and cleaned regularly.

EFFICIENT: Each department needs to use the resources available, to run their areas more efficiently. Administrative staff has been directed to evaluate their departments and continually look for cost saving measures. There are many ways to do that. Some of those might include looking for the best deal when purchasing for their departments. Other ways might be managing staff in a way that increases productivity and cuts overtime. Staff has been directed to look for creative ways to run their departments more efficiently and to discuss them with the City Administrator.

I am excited to work with each department head in moving forward in these focus areas. Succeeding in these areas will cause a great deal of city pride.



The City Of Zillah

THE HEART OF WINE COUNTRY

December 5, 2016

NOTES TO THE 2017 FINAL BUDGET

1. 2017 Revenues have been projected. Property Taxes (Ad Valorem) have been projected to increase by the 1% allowed by statute. That increase combined with new construction equates an estimated total of an additional \$60,000. Sales tax revenue came in higher than estimated for 2016 due to large construction projects. Sales tax revenues for 2017 are estimated to increase over 2016 by \$35,000. Other tax revenues have been adjusted minimally from 2016.
2. Expense projections are similar to the 2016 budget with increases being minimal due to what cannot be controlled, ie: increases from other agencies, memberships, cost of conducting business, etc.
3. Building Revenues: Based on 13 new structures for 2017. That projection affects line items in multiple funds including Current Expense, Street, Water, Sewer and Parks Funds.
4. Each year we analyze the water and sewer funds for sustainability. The city must assure that revenues and expenditures are monitored closely so that the fund can make the debt service payments and complete the prioritized projects on the city's capital facilities plan. A water rate study was completed in 2014. It was determined that water (domestic and irrigation) increases were needed over the next 5 years in order to accomplish those above goals. A sewer rate study was completed in 2015. An increase of 3% will be continued through 2024 in order to accomplish similar goals.
5. The Water and Sewer Brochure includes information related to our annual fund analysis and a list of the capital projects for the water and sewer reserve funds. The city is currently involved in a large Well Project. No other significant Water or Sewer projects are planned for 2017.
6. The spring Parks and Recreation Program will be similar to prior years. It's a three (3) month program with T-ball, T-ball for Tots and Softball. We plan to eliminate coach pitch in 2017, as attendance was poor. We will also continue a fall soccer program. A director is hired to oversee each session of the program.
7. The Parks Committee formed the 2017 Parks Plan. The main expenditure proposed for 2017 is to offer a match of up to \$12,500 towards the Skate Park Project. If all goes as planned, the equipment will be installed in the tennis court at Loges Park in the spring of 2017.
8. ADA Transition Plan. The ADA Transition Plan was approved in 2014. The city has been making the improvements on the plan each year since then.
9. Cost Allocation. The finance department has worked on this plan consistently for the past few years to assure that the city is compliance with the state regarding allocating costs out to the restricted funds. The Auditor reviewed our plan at their last visit and was pleased that we had a plan, and that we were following it. They recommended that we make changes to our methodology and we did. We revised the methodology to include number of transactions and actual employee counts per department. We then "net" the transaction when transferring the revenue into the general fund. For that reason, the budget in the financial, clerical and personnel departments shrunk between those years. See the attached Cost Allocation Plan spreadsheets for explanation.

PERSONNEL

1. Union Contracts. Salary increases for union employees are at 3% for 2017 as per their Union Contracts. The cap on health and welfare increases by \$50 per month, or \$600 per year (4.6%) per employee. Most of the other employee salaries are increased in a similar amount or as per salary ordinance.

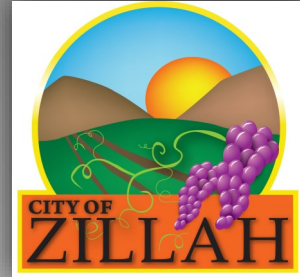
OTHER

Supplemental Budget Requests. Each Department Head submitted 2017 Supplemental budget requests that are included in this packet. Those requests were considered by City Council in January of 2017.

2017 BUDGET

Water

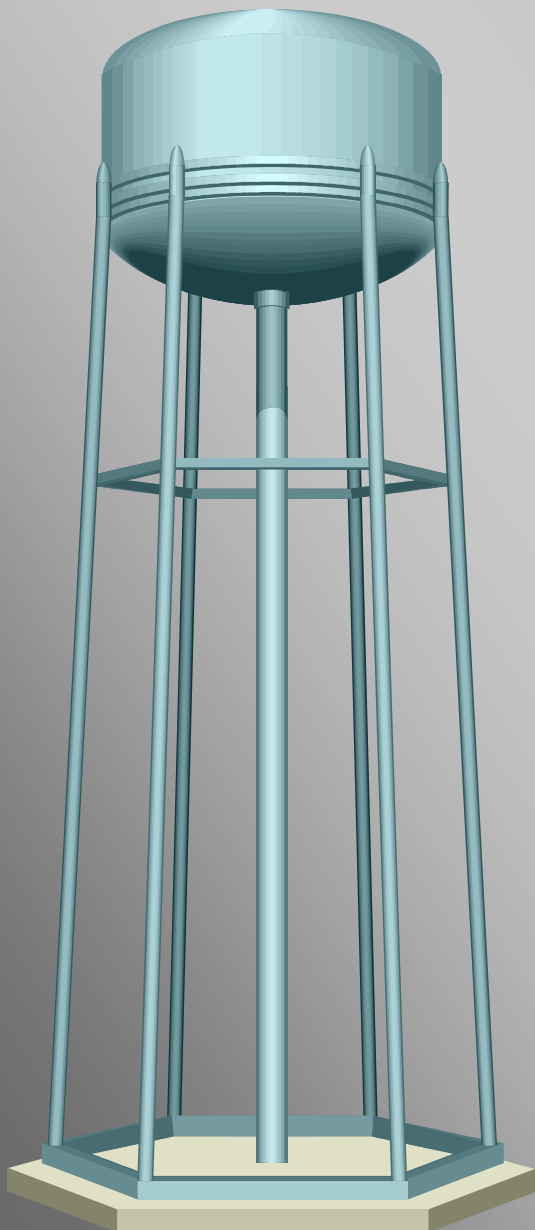
Water Fund 402
Water Reserve Fund 420



Sewer

Sewer Fund 403
Sewer Reserve Fund 430

Including
Capital
Facility Plan
Improvements



To:
Mayor
and
City Council

From:
Finance Dept.

City of Zillah



WATER FUNDS

GENERAL INFORMATION

The water funds are reviewed and analyzed annually in order to assure sustainability of the Funds. It is important that the City exercise moderation in spending. Each year we analyze what monies can be used the following year on Capital Improvements that are listed in the most recently adopted/revised Capital Facilities Plan. It's also important to ensure that the City maintains reserve funds at levels that will provide sufficient revenue for debt payments. It's imperative that we keep operating funds running in the black. Results of a Water Rate Study done during 2014 resulted in a recommendation to increase water and irrigation rates annually. After consideration, Council approved rate increases that would sustain the operating fund as well as fund some of the prioritized capital projects

Water Fund (402) Operating Fund

The main sources of revenue for this fund are from water and irrigation sales, water hook-up fees (\$600-\$780 per new connection depending on the size), penalties, fines, investment interest and water tower leases. Investment interest is no longer a significant contributor as it was in prior years.

The main expenses in the fund are to water and irrigation salaries and benefits, supplies, repairs and maintenance, equipment, and all of the operating costs associated with operating the water system in our city.

IRRIGATION PROPOSAL	2016	Amt. of Incr	Proposed 2017
SVID Assessment to City	\$106.75	\$3.75	\$110.50
City % Increase	\$18.31	\$13.76	\$32.07
Total Increase	\$125.06	\$17.51	\$142.57

	2014	2015	2016	2017	2018	2019	2020
Utility Tax %	32.0%	30.0%	28.1%	26.3%	24.6%	24.1%	24.1%

Fund Comments

Revenue: The Water Rate Study included a proposal to increase water and irrigation rates. The option that was selected by Council was to increase water rates over the next six years (2015-2020) as follows: 10%, 10%, 10%, 10%, 5%, 3%, and the irrigation rates by a total of 14%, 14%, 14%, 14%, 14%, 4% each year. This plan also included a Utility Tax decrease for Water as follows:

Water Reserve Fund (420) Capital Expenditures and debt service

The main sources of Revenue for this fund are the water connection fees (\$2,000) collected at the time that a new connection is made to water service, water improvement fees (\$9.00) that are collected each month from water customers, and investment interest. Expenses to the fund cover current debt service payment on the loans and prioritized capital improvements/projects. Cost Recovery fees were established in 2008 in order to provide revenue needed for future Capital Improvements.

2017 Capital Facility Plan (CFP) Improvements

Conservation Education	\$500	420..534.10.42 (newsletter)
Capital Facility Plan	\$2,500	420..594.34.41.04 (2017 water portion)

Fund Comments

As the city stays on course (as per the Water Rate Study recommendation), current revenue will be sufficient to fund the Capital Facility Improvements shown on the attached plan, to meet the current debt service needs, and to keep the fund balance at a sufficient level.

DWSRF Loan

City of Zillah was awarded a loan from DWSRF for source well improvements. Engineering began during 2016 and construction is scheduled to begin in the fall of 2017. The loan amount is for \$2,208,000 with 1% interest. There is 30% loan forgiveness. Repayment of the loan is 24 years.

Water Capital Facilities Plan								
Comp Plan Priority No.	Improvement Description	2014	2015	2016	2017	2018	2019	2020-2023
1	Capital Facility Plan Update				\$2,500.00	\$2,500.00		
2	Source Well Protective Covenants							
3	WIPPCO Well Maintenance		\$79,230.00					
4	Meter Replacement Project	\$10,000.00	\$10,000.00					
5	DOH Sanitary Survey							
6	Reservior inspection (divers)							
7	Re-Paint Existing Reservoirs						\$436,557.00	
8	Valve and Fire Hydrant Replacement							\$160,791.00
9	Water System Update							\$95,000.00
Capital Pro- jects								
1	Mis. Projects, parts, pipes, etc.	\$30,000.00	\$12,000.00					
2	Cross Connection Control		\$1,000.00					
3	Schoentrup Drive to Reo Drive Loop					\$171,688.00		
4	Construction New Source Well						\$369,167.00	
5	S. first Ave to Miles Drive Loop					\$131,230.00		
6	Meade St. to First Ave Loop		\$5,000.00					
7	Pollock Ave Watermain upsize					\$122,568.00		
8	5th St. Watermain, upsize Glen					\$113,451.00		
9	Meter Calibration		\$10,000.00					
10	Leak Detection/Equipment		\$2,000.00					
11	Conservation Education		\$1,000.00	\$500.00	\$500.00			
12	Bailey Road Irrigation Improvements	\$4,000.00						
13	New Water Connect to City Shops							
	TOTAL EXPENDITURES	\$44,000.00	\$120,230.00	\$500.00	\$3,000.00	\$541,437.00	\$805,724.00	\$255,791.00

SEWER FUNDS

Sewer Fund (403) *Sewer Operating Fund*

The main sources of revenue for this fund are from sewer sales and sewer hook-up fees (\$300). Investment interest is no longer a significant contributor in revenue as in prior years. The main expenses in the fund are to sewer salaries and benefits, supplies, repairs and maintenance, equipment, and all of the operating costs associated with operating the sewer system in our town.

Fund Comments

Revenue: The Sewer Rate Study done during 2015 resulted in a recommendation to increase sewer rates annually by 3% each year through 2024. That increase combined with a current 1% revenue increase projected from growth is projected to sustain the fund.

Sewer Reserve Fund (430) *Capital Expenditures and debt service*

The main sources of Revenue for this fund are the sewer connection fees (\$2,700) and sewer improvement fees (\$7.00) that are collected each month from our utility customers.

The main expenses in the fund are debt service for the loans secured for capital projects.

2017 CFP Improvements

Capital Improvements scheduled for Sewer for 2017

Capital Facility Plan update	\$3,400	430..594.35.41.04
2017 Sewer Comp Plan update	\$37,500	430..594.35.41.03

Fund Comments

Current sewer revenue increases are sufficient to meet the current debt service needs, and to keep the fund balance at a sufficient level.

Sewer Capital Facilities Plan								
Comp Plan Priority No.	Improvement Description	2014	2015	2016	2017	2018	2019	2020-2023
1	Sewer Trunk Main Repl (West City limits to Cheyne Rd)					\$264,000.00		
2	Vintage Valley Rd. 8 in Sewer Main Repl.							\$309,000.00
3	4th St. Glenwood Dr & Westwind Dr 8 in. Sewer Main Replacement							\$820,000.00
4	First Ave. 8 in. Main Replacement						\$376,000.00	
5	Adams Park 8 in Sewer Main Replacement							\$241,000.00
6	Ann St & Walnut St 8 in Sewer Main Re- placement							\$265,000.00
7	Buried Manhole Replacement			\$5,000.00				
8	Capital Facilities Plan update				\$3,400.00	\$3,400 00		
9	Sewer Comprehensive Plan				\$37,500.00	\$37,500.00		
10	Sewer Trunk Main Repl. (Cheyne to WWTP)							\$1,878,000.00
Capital Pro- jects								
1	Pipe Cleaning & Maintenance							
2	Misc. Projects, parts, piping, manholes, etc.	\$12,000.00						
3	Lift Station Improvements			\$273,400.00				
4	Sewer Line under canal/Zone 2	\$28,254.00						
5	Property Purchase from DNR for WWTP Property		\$75,000.00					
6	Sewer Connect to City shops			\$5,000.00				
7	WWTP Pumps & Repairs			\$15,000.00				
	TOTAL EXPENDITURES	\$40,254.00	\$75,000.00	\$283,400.00	\$40,900.00	\$304,900.00	\$376,000.00	\$3,513,000.00

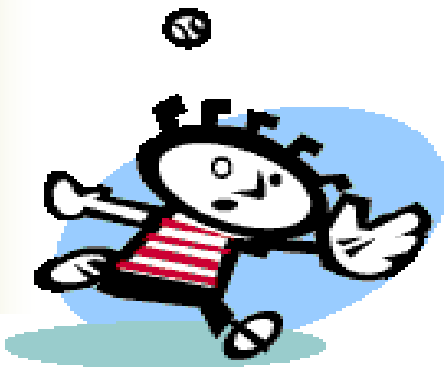
[2017 PARKS & RECREATION PROGRAM]



The 2016 Parks and Recreation Season was a successful one. Attendance was up slightly from the prior year. The program included t-ball, t-ball for tots, coach-pitch and softball. Over 140 children participated in the program. It wouldn't have been possible without the help from all of the volunteers. The softball element will be eliminated during 2016 due to lack of participation.

A part-time coordinator position is part of the program. The program is not a money maker but has been considered a great investment in the children of our community.

REVENUE	2016 ACTUAL	2017 ESTIMATED
T-ball	648.00	800.00
Coach Pitch	654.00	700.00
Softball	192.00	0.00
TOTAL	1,494.00	1,500.00
EXPENSE		
Salaries	1,875.00	1,900.00
Benefits	185.10	220.00
Supplies	1,519.94	1,500.00
TOTAL	3,580.04	3,620.00
Profit/Loss	(2,086.04)	(2,120.00)



2017 FALL SOCCER PARKS & RECREATION PROGRAM



The City implemented a fall soccer program in 2016. The program is being proposed again for 2017. Salary and benefit costs relate to the part-time coordinator position. Volunteers serve as coaches. The cost of supplies covers the cost of the t-shirts and minimal equipment replacement.

REVENUE	2017 Budget
Soccer Receipts	3,000.00
Soccer Donations	
TOTAL	3,000.00
EXPENSE	
Salaries	1,900.00
Benefits	220.00
Supplies	1,500.00
TOTAL	3,620.00
Profit/Loss	(620.00)



**2017 Budget
Parks Project Planning**

P17-1 \$ 10,500.00 = \$ 10,500.00 – Skate Park Match

Developer Fee projects-

(P17-1) - \$ 10,500.00 \$ 10,500.00

Total: \$ 10,500.00

City General Fund Request

Total: \$ 2,000.00

Other City Council approved projects-

Total: \$ 2,000.00

2017 Parks Budget Total: \$ 14,500.00

Projects on Hold

Parking Lot Paving Project- Stewart Park Location (next to Teapot)

Total project cost: \$ 51,000 plus 10% Contingency= \$ 56,100.00

Parks Funding - \$9,000.00

REET Funding- \$15,000.00

Shortfall= \$32,100.00

**2017 Parks projects
Suggested Community Service/ City Projects**

- CSP 17-1 Irrigation system at Shelley Park
- CSP 17-2 Four Leaf Clover for Cemetery hill (lighted)
- CSP 17-3 Create Park signs using Design standards
- CSP 17-4 Paint Cemetery entrance wing walls
- CSP 17-5 Stain Cemetery retaining wall (to look like Koerner's)
- CSP 17-6 US Flag for Cemetery hill (lighted)

** Cost estimate has not been received from supplier and is not complete at this time. **

2017 Projects		Parks Fund/Dev Fees	General Fund	Total
P17-1	Skate Park Match	\$10,500.00	\$2,000.00	\$12,500.00
	Misc CC Approved Projects	\$1,500.00	\$500.00	\$2,000.00
		\$12,000.00	\$2,500.00	\$14,500.00

BARS	
104..594.76.63	\$14,500.00
104..397	\$2,500.00
001..597.00.00.08	\$2,500.00

City of Zillah

General Parks & Open Space Plan

Attachment -A

Actions	City Sector Impact	City Location	Estimated Cost Ranges Low	Estimated Cost Ranges High	Type of Dev.	Potential Funding Sources
YEARS 1 THROUGH 5						
Creation of City Zillah Master Parks Plan	City	City wide	\$2,000	\$5,000	P	City, DOC grant
Create Bike and Pedestrian Trails Plan	City	City wide	\$2,000	\$3,500	P	City
Park Redevelopment Plan - Park /Streetlights	City	Kreiger	\$8,000	\$24,000	C	City-Parks, City-REET
Wine Barrel Trash Cans	City	City wide	\$300.00	\$750.00		City
Install new park signs/ install roadway directional signage	City	Adams, Stewart, Shelly, Pond	\$2,000	\$3,500	C	City, grants
Tree plantings	City	Right of way	\$1,000	\$2,000	C	City, grants, volunteer
Install ADA accessible drinking fountains	City	City parks	\$20,000	\$22,000	C	City, grants
Develop 1-2 miles of trail (bike/hike)	City	City wide	\$10,000	\$20,000	P/C	City, grants
Parking Lot (possible Park-n-Ride)		Stewart/Teapot	\$50,000	\$450,000	P/C	City, grants
Estimated Total for Year 1 through 5 High Priority Items			\$95,300	\$530,750		
Actions	City Sector Impact	City Location	Estimated Cost Ranges Low	Estimated Cost Ranges High	Type of Dev.	Potential Funding Sources
YEARS 6 THROUGH 10						
Expand recreational opportunities (programs and activities)	City	City wide	\$15,000	\$20,000	P/C	City, grants
Tree plantings	City	Right of way	\$1,000	\$2,000	C	City, grants, volunteer
Develop pro-active park maintenance program	City	City wide	\$5,000	\$7,500	P	City
Construct new restroom/Development of picnic/rest areas	City	Pond	\$30,000	\$45,000	C	City, grants
Develop BMX/ skateboard/ rollerblade park/ dog park	City	Unknown	\$20,000	\$40,000	P/C	City, grants
Develop Splash Park (1,000 to 3,000 sq.ft.)	City	Loges	\$93,000	\$330,000	P/C	City, grants
Acquire 1.5 to 20 acres of land for a community park in the northeast area	City	Unknown	\$100,000	\$150,000	P/C	City, grants
Renovate basketball/ tennis courts	City	Loges	\$10,000	\$20,000	C	City
Estimated Total for Year 6 through 10 Medium Priority Items			\$270,000	\$614,500		
Actions	City Sector Impact	City Location	Estimated Cost Ranges Low	Estimated Cost Ranges High	Type of Dev.	Potential Funding Sources
10 YEARS AND BEYOND						
Develop 2-4 miles of trails	City	City wide	\$20,000	\$30,000	P/C	City, grants
Tree plantings	City	Right of way	\$1,000	\$2,000	C	City, grants, volunteer
Install ADA accessible drinking fountains	City	Adams Park	\$10,000	\$12,000	C	City, grants
Renovate pool for handicap access	City	Loges Park	\$45,000	\$80,000	P/C	City, grants
Estimated Total for Long Range Priorities			\$76,000	\$124,000		

ADA Transition Plan Budget

2017 REVISED List of Improvements

D				BARS Coding
FACILITY	Items to be addressed	Planned Completion Period	Est Cost	
City Hall	Exterior Route - Ramp slope/landing			
	1. widen walkway			
	2. ramp flares			
	3. widen ramp			
	4. add ramp landings	2017	\$8,000.00	001..594.14.31.
	Exterior route - Entry Signage	2017	\$120.00	001..594.14.31.
	TOTAL 2017 IMPROVEMENTS		\$8,120.00	

FACILITY	Items to be addressed	Planned Completion Period	Est Cost	
Library	Exterior route-widen walkway	2017	\$3,500.00	001..572.20.31.02
	Entrance-Remove or replace threshold	2017	\$0.00	N/A
	Remove or replace threshold	2017	\$0.00	N/A
	Reconfigure restroom space for accessible use	2017	\$750.00	001..572.20.31.02
	Remove obstructions/clear floor space	2017	No Cost	N/A
	Adjust mirror & coat hooks for accessible use	2017	\$200.00	001..572.20.31.02
	TOTAL 2017 IMPROVEMENTS		\$4,450.00	

FACILITY	Items to be addressed	Planned Completion Period	Est Cost	
Park	Move or replace toilet for accessible use	2017	\$1,000.00	001..576.80.31.04
	TOTAL 2017 IMPROVEMENTS		\$1,000.00	

FACILITY	Items to be addressed	Planned Completion Period	Est Cost	
Pool	Level pool deck-repair or replace concrete	2017	\$0.00	N/A
	Level pool deck	2017	\$0.00	N/A
	TOTAL 2017 IMPROVEMENTS		\$0.00	

FACILITY	Items to be addressed	Planned Completion Period	Est Cost	
Adams Park	Grade running and cross slope to entry area or cut grass to less than 1/2" height	2017	Rubber tiles	N/A
	Exterior Route-entry accessible signage	2017	No Cost	N/A
	Parking-add 1 accessible spaces	2017	\$400.00	001..576.80.31.04
	Parking-HP space access aisles	2017	No Cost	N/A
	Parking-Signage (post w/symbols	2017	\$100.00	001..576.80.31.04
	Picnic Table	2017	\$100.00	001..576.80.31.04
	TOTAL 2017 IMPROVEMENTS		\$600.00	

GRAND TOTAL 2017 IMPROVEMENTS (ALL DEPARTMENTS)			\$14,170.00
		Budget Est.	
001..594.14.31	Capital Exp - City Hall ADA	\$ 8,120.00	8,120.00
001..572.20.31.00.02	Library ADA Improvements	\$ 4,450.00	4,450.00
001..576.80.31.04	Parks - Supplies - ADA	\$ 1,600.00	1,600.00
		\$ 14,170.00	14,170.00

Estimated Expenditure



Account Number	Description	Budget 2017
General Fund		
Financial and Records		
Financial Services		
001-000-000-514-23-10-00	Salaries - City Hall	\$134,500.00
001-000-000-514-23-20-00	Benefits - City Hall	\$61,000.00
001-000-000-514-23-31-00	Supplies - City Hall	\$15,500.00
001-000-000-514-23-31-01	City Hall (ADA) Improvements	\$0.00
001-000-000-514-23-31-02	City Hall EquipFurnishings	\$2,000.00
001-000-000-514-23-32-00	Fuel - City Hall	\$200.00
001-000-000-514-23-41-00	Professional Svcs - City Hall	\$35,000.00
001-000-000-514-23-41-01	Professional Svcs/Advertising	\$5,000.00
001-000-000-514-23-41-02	Vision Programming - Software Maintenance	\$7,100.00
001-000-000-514-23-41-03	Professional Services-Online costs	\$0.00
001-000-000-514-23-41-04	Professional Svcs, Email hosting	\$0.00
001-000-000-514-23-41-30	Professional Svcs - City Hall	\$1,000.00
001-000-000-514-23-42-00	Communication/Charter	\$110.00
001-000-000-514-23-42-01	Communications - Telephone	\$450.00
001-000-000-514-23-42-02	Communications - Cell City Hall	\$250.00
001-000-000-514-23-42-03	Communications - Postage	\$3,000.00
001-000-000-514-23-43-00	Travel - City Hall	\$2,500.00
001-000-000-514-23-44-01	Property Tax - City Hall	\$120.00
001-000-000-514-23-45-02	Operating Rentals - C.H. Copier Lease	\$2,900.00
001-000-000-514-23-45-03	TRANS OUT - Interfund Rent - Financial	\$1,806.08
001-000-000-514-23-45-04	Operating Rentals - Postage Machine	\$950.00
001-000-000-514-23-48-00	Repairs & Maintenance - City Hall	\$1,500.00
001-000-000-514-23-48-02	Repairs & Maintenance - C.H. Copier	\$6,000.00
001-000-000-514-23-48-03	Repairs & Maintenance - Vision	\$12,712.30
001-000-000-514-23-48-05	Repairs & Maintenance - Assyst	\$0.00
001-000-000-514-23-48-06	Repairs & Maintenance - MVTV	\$140.00
001-000-000-514-23-48-08	Repairs & Maintenance	\$0.00
001-000-000-514-23-49-00	Miscellaneous - City Hall	\$5,000.00
001-000-000-514-23-49-02	Misc. Bank Svc. Charges	\$5,000.00
001-000-000-514-23-49-03	Work Order Program - PWKS	\$3,000.00
001-000-000-514-23-49-05	Misc. - Training	\$3,000.00
001-000-000-594-14-64-03	Capital Purchase Vision	\$6,585.44
Total Financial Services		\$316,323.82
Records Services - Clerks		
001-000-000-514-30-10-00	Salaries - Rec. Services	\$35,900.00
001-000-000-514-30-20-00	Benefits - Rec. Services	\$22,100.00
001-000-000-514-30-48-03	Repairs & Maintenance	\$150.00
Total Records Services -		\$58,150.00
Risk Management		
001-000-000-517-60-46-00	Workers Comp Svcs - AWC Retro	\$2,700.00
Total Risk Management		\$2,700.00
Personnel Services		
001-000-000-518-10-10-00	Salaries - Personnel Svcs.	\$56,500.00
001-000-000-518-10-20-00	Benefits - Personnel Svcs.	\$28,500.00
Total Personnel Services		\$85,000.00
TOTAL ALL		\$462,173.82

10	20	30	40	50	60	29.15%	Est for Budget
\$134,500.00	\$61,000.00	\$15,500.00	\$0.00			\$39,206.75	\$40,000.00
		\$0.00	\$2,000.00			\$17,781.50	\$18,000.00
		\$200.00				\$4,518.25	\$4,600.00
						\$0.00	\$0.00
						\$583.00	\$600.00
						\$58.30	\$100.00
			\$35,000.00			\$10,202.50	\$10,500.00
			\$5,000.00			\$1,457.50	\$1,500.00
			\$7,100.00			\$2,069.65	\$2,100.00
			\$0.00			\$0.00	\$0.00
			\$0.00			\$0.00	\$0.00
			\$1,000.00			\$291.50	\$300.00
			\$110.00			\$32.07	\$100.00
			\$450.00			\$131.18	\$200.00
			\$250.00			\$72.88	\$100.00
			\$3,000.00			\$874.50	\$1,000.00
			\$2,500.00			\$728.75	\$750.00
			\$120.00			\$34.98	\$100.00
			\$2,900.00			\$845.35	\$900.00
			\$1,806.08			\$526.47	\$550.00
			\$950.00			\$276.93	\$300.00
			\$1,500.00			\$437.25	\$500.00
			\$6,000.00			\$1,749.00	\$2,000.00
			\$12,712.30			\$3,705.64	\$4,000.00
			\$0.00			\$0.00	\$0.00
			\$140.00			\$40.81	\$45.00
			\$0.00			\$0.00	\$0.00
			\$5,000.00			\$1,457.50	\$1,500.00
			\$5,000.00			\$1,457.50	\$1,500.00
			\$3,000.00			\$874.50	\$1,000.00
			\$3,000.00			\$874.50	\$1,000.00
					\$6,585.44	\$1,919.66	\$2,000.00
						\$0.00	\$0.00
						\$0.00	\$0.00
						\$10,464.85	\$10,800.00
						\$6,442.15	\$6,900.00
						\$43.73	\$50.00
						\$0.00	\$0.00
						\$0.00	\$0.00
						\$787.05	\$800.00
						\$0.00	\$0.00
						\$0.00	\$0.00
						\$16,469.75	\$17,000.00
						\$8,307.75	\$8,500.00
						\$0.00	
						\$459,323.82	\$139,295.00

10	\$226,900.00
20	\$111,600.00
30	\$17,700.00
40	\$96,538.38
60	\$6,585.44
	\$459,323.82

23.33% + 5.82% = 29.15%

Percentages based on number of Invoices

Current Exp	Current Exp/Solid Waste	101	Water	Sewer	Wtr Res	Swr Res	
23.33%	5.82%	4.17%	42.78%	23.35%	0.22%	0.33%	100.00%
\$52,935.77	\$13,205.58	\$9,461.73	\$97,067.82	\$52,981.15	\$499.18	\$748.77	\$226,900.00
\$26,036.28	\$6,495.12	\$4,653.72	\$47,742.48	\$26,058.60	\$245.52	\$368.28	\$111,600.00
\$4,129.41	\$1,030.14	\$738.09	\$7,572.06	\$4,132.95	\$38.94	\$58.41	\$17,700.00
\$22,522.40	\$5,618.53	\$4,025.65	\$41,299.12	\$22,541.71	\$212.38	\$318.58	\$96,538.38
\$1,536.38	\$383.27	\$274.61	\$2,817.25	\$1,537.70	\$14.49	\$21.73	\$6,585.44
\$107,160.25	\$26,732.65	\$19,153.80	\$196,498.73	\$107,252.11	\$1,010.51	\$1,515.77	\$459,323.82
		\$19,153.80	\$196,498.73	\$107,252.11	\$1,010.51	\$1,515.77	\$325,430.93

Setting up BARS & Budgeting for Streets, Water, Sewer, Wtr Res. And Swr Res.

	%	
101.542.90.10.01	4.17%	\$9,461.73
101.542.90.20.01	4.17%	\$4,653.72
101.542.90.30.01	4.17%	\$738.09
101.542.90.40.01	4.17%	\$4,025.65
101.594.42.63.04	4.17%	\$274.61
		\$19,153.80
402.534.10.10.01	42.78%	\$97,067.82
402.534.10.20.01	42.78%	\$47,742.48
402.534.10.30.01	42.78%	\$7,572.06
402.534.10.40.01	42.78%	\$41,299.12
402.594.42.63.04	42.78%	\$2,817.25
		\$196,498.73
403.535.10.10.01	23.35%	\$52,981.15
403.535.10.20.01	23.35%	\$26,058.60
403.535.10.30.01	23.35%	\$4,132.95
403.535.10.40.01	23.35%	\$22,541.71
403.594.42.63.04	23.35%	\$1,537.70
		\$107,252.11
420.534.10.10.01	0.22%	\$499.18
420.534.10.20.01	0.22%	\$245.52
420.534.10.30.01	0.22%	\$38.94
420.534.10.40.01	0.22%	\$212.38
420.594.42.63.04	0.22%	\$14.49
		\$1,010.51
430.535.10.10.01	0.33%	\$748.77
430.535.10.20.01	0.33%	\$368.28
430.535.10.30.01	0.33%	\$58.41
430.535.10.40.01	0.33%	\$318.58
430.594.42.63.04	0.33%	\$21.73
		\$1,515.77

ALLOCATED PERCENTAGES

ALLOCATED EXPENSES

101	Water	Sewer	Wtr Res	Swr Res	
4.17%	42.78%	23.35%	0.22%	0.33%	70.85%
\$19,153.80	\$196,498.73	\$107,252.11	\$1,010.51	\$1,515.77	\$325,430.93

Amounts to budget in the Current Expense Fund -->

Current Exp	CE Solid Waste	
23.33%	5.82%	29.15%
\$52,935.77	\$13,205.58	
\$26,036.28	\$6,495.12	
\$4,129.41	\$1,030.14	
\$22,522.40	\$5,618.53	
\$1,536.38	\$383.27	
\$107,160.25	\$26,732.65	\$133,892.89

3rd Distribution:

001.517.60.46.00		\$2,700.00
32% of Cost	32%	\$864.00
402.534.10.60.01	49%	\$423.36
403.535.10.60	44%	\$380.16
7% Solid Waste	7%	\$60.48
	OUT	IN
402.534.10.60.01	392	
403.535.10.60	352	
001.517.60.46.00		744

COST ALLOCATION

City of

Zillah

2017 Budget Insurance ACTUAL PREMIUM based on 2016 Estimated Budget DATA

Fund Department	BARS Number	# of Transactions in 2016	Liability	Boiler		Property		Bond		Vehicle		Total Premium	TOTAL PREMIUM
				Value	Premium	Value	Premium	Emp	Premium	Value	Premium		
General Fund	001..518.30.46	47%	26,683.78	131.00	49.95	2,752,200.00	5,421.09	17.00	241.69	719,340.00	3,750.71	36,147.22	\$36,150
Street	101..542.90.46	12%	6,812.88	131.00	49.94	70,720.00	139.30	2.00	28.43	81,900.00	427.04	7,457.59	\$7,460
EMS	102..522.20.46	1%	567.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	567.74	\$570
Water	402..534.10.46	21%	11,922.54	130.00	49.56 *	1,632,850.00	3,216.27	2.00	28.43	117,004.00	610.07	15,826.87	\$15,830
Sewer	403..535.10.46	12%	6,812.88	130.00	49.56 *	2,629,500.00	5,179.41	2.00	28.43	205,739.00	1,072.75	13,143.03	\$13,140
Cemetery	405..536.20.46	7%	3,974.18	0.00	0.00	141,100.00	277.93	0.00	0.00	2,000.00	10.43	4,262.54	\$4,260
TOTAL		100%	56,774.00	522.00	199.00	7,226,370.00	14,234.00	23.00	327.00	1,125,983.00	5,871.00	77,405.00	\$77,410

Based on # of Transactions

1

54,604.00

522.00

#

7,226,370.00

23.00

240.00

1,125,983.00

4,994.00

77,404.99

Premium Check

77,405.00

Rate Adjustments per WCIA for 2015

*Note: Inland split 4 ways; budget estimates were based on 2014 EST Budget.

Liability based on # of transactions 2015		%	
1	2052219.53	19,323	47%
101	278522.6	5,045	12%
102	27946.92	259	1%
402	474251.85	8,756	21%
403	336325.27	4,779	12%
405	111625.74	2,881	7%
		41,143	100%

2017 BUDGET

BARS Changes

	POLICE DEPT.	%	IN	%	OUT
Council	501..397.00.01	5.82%	1,525.42	5.82%	1,525.42
Court	501..397.00.02	15.65%	4,099.24	15.65%	4,099.24
ZPD	501..397.00.05	14.18%	14,184.85	14.18%	14,184.85
Planning Com.	501..397.00.13	15.19%	3,981.30	15.19%	3,981.30
Fire	501..397.00.07	9.23%	2,419.18	9.23%	2,419.18
ENTER TOTAL AMT OFF REPORT		-->	\$26,210.00		\$26,210.00
ENTER TOTAL AMT OFF REPORT		-->	12,154.00		12,154.00
ENTER TOTAL AMT OFF REPORT		-->	12,154.00		12,154.00
ENTER TOTAL AMT OFF REPORT		-->	39,364.00		39,364.00

39,364.00

	Total	% of Total
TOTAL ALL	\$39,364.00	100%

The police department maintenance fund is hereby created. Said fund shall be established to account for all maintenance expenditures

3.04.160 City Hall maintenance fund.

5,074,100 City Hall maintenance fund.

The City Hall maintenance fund is created. The fund shall be established to account for all maintenance expenditures applicable to the City Hall building. (Ord. 787 § 1, 1994)

[illegible]

405	# OF
Fund	Invoices
405	2981
	100.00%
2981	100.00%

Cost Allocation for Capital Facilities Plan (CFP) for 2017 Budget

001..594.58.41.04	001..594.76.41.04	101..594.44.41.04	420..594.34.41.04	430..594.35.41.04	TOTAL PAGES
1,2,3,4,5,6,28,29	1,2,3,4,5,6,25,26,27	1,2,3,4,5,6,7,8,9,10	1,2,3,4,5,6,14,15,16	1,2,3,4,5,6,11,12,13	
30,31,32,33,	28,29,30,31,32,33	28,29,30,31,32,33	17,28,29,30,31,32,	18,19,20,21,22,23	
Exhibit	Exhibit	Exhibit	33, Exhibit	24,28,29,30,31,32	
				33, Exhibit	
13	16	17	17	23	86
15.1%	18.6%	19.8%	19.8%	26.7%	100.0%
\$3,779.07	\$4,651.16	\$4,941.86	\$4,941.86	\$6,686.05	\$25,000.00

Pages
%
\$

CIP COST \$25,000.00

Cost Allocation Method:

Took the pages from the CIP for 2012-2018 and counted the pages to come up with the cost allocation

001..594.58.41.04	001..594.76.41.04	101..594.44.41.04	420..594.34.41.04	430..594.35.41.04	TOTAL
\$3,779.07	\$4,651.16	\$4,941.86	\$4,941.86	\$6,686.05	\$25,000.00
2017 Budget \$1,889.53	\$2,325.58	\$2,470.93	\$2,470.93	\$3,343.02	\$12,500.00
2018 Budget \$1,889.53	\$2,325.58	\$2,470.93	\$2,470.93	\$3,343.02	\$12,500.00
					\$25,000.00

SUPPLEMENTAL BUDGET REQUESTS FOR 2017

Administration	Fund 001	Fund 101	TOTAL AMT.	
Admin Staff Car Replacement	\$7,400.00		\$7,400.00	001..594.14.64.02
City Hall Addition	\$55,000.00		\$55,000.00	001..594.14.64.04
City-wide phone system	\$25,000.00		\$25,000.00	001..594.14.64.05
Planning/Bldg				
Supplies for Economic Revitalization	\$2,500.00		\$2,500.00	001..558.60.31.02
Surveys and parking spaces at Loges	\$2,500.00		\$2,500.00	001..558.60.41.40
Public Works				
Truck /repair / Public Works Director		\$5,500.00	\$5,500.00	101..594.42.64.02
Demo of Bath/Pool House & Prep work	\$10,000.00		\$10,000.00	001..594.76.64.02
New/Additional Sander Unit		\$5,000.00	\$5,000.00	101..594.42.64.01
Loges Parking		\$30,000.00	\$30,000.00	101..595.65.61
Salaries Position		\$12,000.00	\$12,000.00	101..542.30.10
Salaries Position	\$48,000.00		\$48,000.00	001..576.80.10
Dump Truck approved 2/21/17	\$17,000.00		\$17,000.00	001..594.42.64
Fence Repair related to Ins claim-Approved 2/21/17		\$1,100.00	\$1,100.00	101..542.30.48.02
Police				
Vehicle Modem Upgrade/Replacement	\$5,000.00		\$5,000.00	001..594.21.64.04
New Server for police department	\$3,700.00		\$3,700.00	001..521.22.35.05
Laptop mounts for the vehicles	\$1,100.00		\$1,100.00	001..521.22.31.10
ZPD Outer Carriers and Replacement Vest	\$3,000.00		\$3,000.00	001..521.22.31.10
Court				
ADA Hearing Device	\$4,025.00		\$1,075.00	001..512.50.35
			\$2,150.00	001..511.60.35
			\$800.00	001..558.60.35.02
Court- Window Replacement	\$1,000.00		\$1,000.00	001..512.50.48
Court - Window shades	\$300.00		\$300.00	001..512.50.31
Court - Security	\$1,200.00		\$1,200.00	001..512.50.41.03
ALL				
Transfer from 001 to 003/Capital Equip Fund	\$100,000.00		\$100,000.00	
	\$286,725.00	\$53,600.00	\$340,325.00	

Potential Future NEW				
Public Works - Dump Truck	\$17,000.00		\$17,000.00	001..594.42.64.02
	\$17,000.00		\$17,000.00	

001 Carry Over Balance	\$340,000.00
Supplemental Budget Requests	-\$269,725.00
Balance	\$70,275.00

101 Carry Over Balance	\$70,000.00
Supplemental Budget Requests	-\$52,500.00
Balance	\$17,500.00

CITY OF ZILLAH 2016 Year End Actual					
FUND		Beginning Balance 1/1/2016	Actual Revenues	Actual Expenditures	Actual Ending Balance 12/31/2016
001	CURRENT EXPENSE FUND	\$634,101.35	\$2,331,531.83	\$2,245,325.41	\$720,307.77
002	GEN CONTING RESERVE FUND	\$113,842.00	\$0.00	\$0.00	\$113,842.00
101	STREET UTILITY FUND	\$204,091.86	\$283,645.32	\$299,003.04	\$188,734.14
102	EMERGENCY MEDICAL SVCS FUND	\$52,552.43	\$40,910.32	\$37,534.31	\$55,928.44
104	PARK & POOL RESERVE FUND	\$38,314.17	\$2,468.08	\$2,861.55	\$37,920.70
105	HOTEL/MOTEL TAX FUND	\$13,891.47	\$12,811.99	\$11,117.85	\$15,585.61
106	CRIME PREVENTION FUND	\$9,803.56	\$3,635.79	\$3,534.09	\$9,905.26
110	TBD Fund	\$0.00	\$175,105.41	\$315.00	\$174,790.41
203	LTGO BOND, 2009 FUND	\$0.00	\$12,449.88	\$12,449.88	\$0.00
204	SIED LOAN FUND	\$0.00	\$0.00	\$0.00	\$0.00
206	DEBT SERVICE-SIED-YC-WVMC-08	\$2,144.93	\$17,365.00	\$18,313.57	\$1,196.36
209	SIED Teapot	\$0.00	\$11,485.22	\$11,485.22	\$0.00
210	SIED YC-HS-11 (Teapot Loan Fund)	\$394.90	\$46,249.90	\$46,644.80	\$0.00
211	SIED YC-HS-13 (Z. Lakes) Loan Fund	\$0.00	\$44,294.13	\$44,294.13	\$0.00
301	CAPITAL PROJECTS FUND	\$548,260.91	\$225,745.86	\$212,718.40	\$561,288.37
302	CAPITAL STREET PROJECTS FUND	\$101,128.04	\$368,241.22	\$368,598.27	\$100,770.99
304	REAL ESTATE EXCISE TAX FUND	\$269,595.82	\$71,509.45	\$11,485.22	\$329,620.05
402	WATER FUND	\$535,231.70	\$715,156.09	\$692,509.63	\$557,878.16
403	SEWER FUND	\$329,825.43	\$594,651.73	\$601,642.65	\$322,834.51
405	CEMETERY FUND	\$2,320.06	\$118,713.60	\$101,951.08	\$19,082.58
420	WATER RESERVE FUND	\$326,925.48	\$208,357.01	\$160,872.35	\$374,410.14
422	UTILITY DEPOSIT FUND	\$37,531.86	\$22,584.43	\$38,648.58	\$21,467.71
430	SEWER PLANT RESERVE FUND	\$436,559.94	\$459,801.38	\$706,457.27	\$189,904.05
501	CITY HALL MAINTENANCE FUND	\$0.00	\$37,723.17	\$37,723.17	\$0.00
633	TREASURER'S AGENCY FUND	\$24,596.10	\$407,374.36	\$406,369.82	\$25,600.64
635	TBD Agency Fund	\$130,099.90	\$0.00	\$130,099.90	\$0.00
701	Cemetery Endowment Fund	\$597,519.26	\$24,579.97	\$1,118.06	\$620,981.17
	TOTALS	\$4,408,731.17	\$6,236,391.14	\$6,203,073.25	\$4,442,049.06

\$4,442,049.06

CITY OF ZILLAH 2017 Estimated Year End Balance					
FUND	Beginning Balance 1/1/2017	ESTIMATED Revenues 2017	ESTIMATED Expenditures 2017	EST Ending Balance 12/31/2017	
001 CURRENT EXPENSE FUND	\$720,307.77	\$2,238,103.00	\$2,233,553.35	\$724,857.42	
002 General Fund Contingency Reserve	\$113,842.00	\$0.00	\$0.00	\$113,842.00	
101 STREET UTILITY FUND	\$188,734.14	\$302,537.00	\$290,802.51	\$200,468.63	
102 EMERGENCY MEDICAL SVCS FUND	\$55,928.44	\$43,600.00	\$43,595.00	\$55,933.44	
104 PARK & POOL RESERVE FUND	\$37,920.70	\$5,310.00	\$12,500.00	\$30,730.70	
105 HOTEL/MOTEL TAX FUND	\$15,585.61	\$13,050.00	\$12,175.00	\$16,460.61	
106 CRIME PREVENTION FUND	\$9,905.26	\$10,150.00	\$5,000.00	\$15,055.26	
110 Transportation Benefit District Fund TBD	\$174,790.41	\$46,010.00	\$2,415.00	\$218,385.41	
203 LTGO BOND, 2009 FUND	\$0.00	\$12,500.00	\$12,500.00	\$0.00	
206 DEBT SERVICE-SIED-YC-VVMC-08	\$1,196.36	\$17,387.58	\$18,313.57	\$270.37	
209 SIED YC-TD-11 (Teapot) Loan Fund	\$0.00	\$11,485.22	\$11,485.22	\$0.00	
210 SIED YC-HS-11 (Hamilton) Loan Fund	\$0.00	\$0.00	\$0.00	\$0.00	
211 SIED YV-HS-13 (Z. Lakes) Loan Fund	\$0.00	\$44,294.13	\$44,294.13	\$0.00	
301 CAPITAL PROJECTS FUND	\$561,288.37	\$1,991,600.00	\$2,109,100.00	\$443,788.37	
302 CAPITAL STREET PROJECTS FUND	\$100,770.99	\$362,000.00	\$362,000.00	\$100,770.99	
304 REAL ESTATE EXCISE TAX FUND	\$329,620.05	\$40,300.00	\$77,585.22	\$292,334.83	
402 WATER FUND	\$557,878.16	\$731,300.00	\$714,904.87	\$574,273.29	
403 SEWER FUND	\$322,834.51	\$609,500.00	\$609,124.25	\$323,210.26	
405 CEMETERY FUND	\$19,082.58	\$128,010.00	\$127,131.97	\$19,960.61	
420 WATER RESERVE FUND	\$374,410.14	\$178,800.00	\$137,697.29	\$415,512.85	
422 UTILITY DEPOSIT FUND	\$21,467.71	\$35,100.00	\$35,000.00	\$21,567.71	
430 SEWER PLANT RESERVE FUND	\$189,904.05	\$225,500.00	\$237,668.50	\$177,735.55	
501 CITY HALL MAINTENANCE FUND	\$0.00	\$39,364.00	\$39,364.00	\$0.00	
633 TREASURER'S AGENCY FUND	\$25,600.64	\$443,925.00	\$443,925.00	\$25,600.64	
701 Cemetery Endowment Fund	\$620,981.17	\$28,802.00	\$10,177.00	\$639,606.17	
TOTALS	\$4,442,049.06	\$7,558,627.93	\$7,590,311.88	\$4,410,365.11	



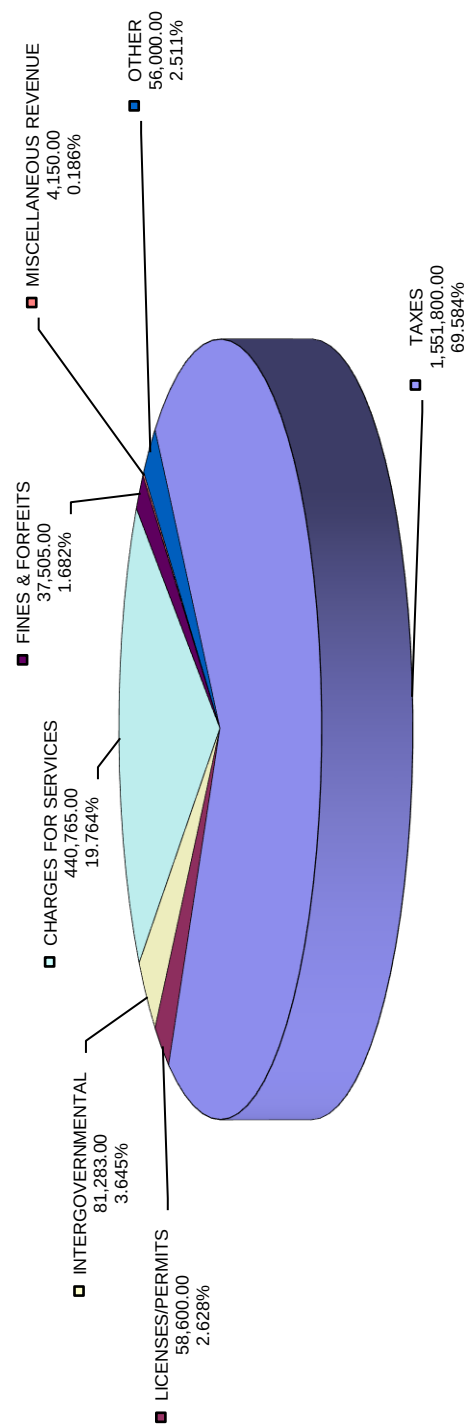
OBJECTIVE: 2017 BALANCED BUDGET

FUND		ESTIMATED REVENUES	REQUESTED EXPENSES	ENDING BALANCE TO CARRY OVER
001	CURRENT EXPENSE FUND	\$2,238,103.00	\$2,233,553.35	\$4,549.65
101	STREET UTILITY FUND	\$302,537.00	\$290,802.51	\$11,734.49
102	EMERGENCY MEDICAL SVCS FUND	\$43,600.00	\$43,595.00	\$5.00
104	PARK & POOL RESERVE FUND	\$5,310.00	\$12,500.00	(\$7,190.00)
105	HOTEL/MOTEL TAX FUND	\$13,050.00	\$12,175.00	\$875.00
106	CRIME PREVENTION FUND	\$10,150.00	\$5,000.00	\$5,150.00
110	TRANSPORTATION BENEFIT DISTRICT (TBD)	\$46,010.00	\$2,415.00	\$43,595.00
203	2009 LTGO Bond Fund	\$12,500.00	\$12,500.00	\$0.00
206	Debt Service-SIED-YC-VVMC-08	\$17,387.58	\$18,313.57	(\$925.99)
209	SIED YC-TD-11 (Teapot) Loan Fund	\$11,485.22	\$11,485.22	\$0.00
211	SIED YC-ZL-13 (Z.Lakes) Loan Fund	\$44,294.13	\$44,294.13	\$0.00
301	CAPITAL PROJECTS FUND	\$1,991,600.00	\$2,109,100.00	(\$117,500.00)
302	CAPITAL STREET PROJECTS FUND	\$362,000.00	\$362,000.00	\$0.00
304	REAL ESTATE EXCISE TAX FUND	\$40,300.00	\$77,585.22	(\$37,285.22)
402	WATER FUND	\$731,300.00	\$714,904.87	\$16,395.13
403	SEWER FUND	\$609,500.00	\$609,124.25	\$375.75
405	CEMETERY FUND	\$128,010.00	\$127,131.97	\$878.03
420	WATER RESERVE FUND	\$178,800.00	\$137,697.29	\$41,102.71
422	UTILITY DEPOSIT FUND	\$35,100.00	\$35,000.00	\$100.00
430	SEWER PLANT RESERVE FUND	\$225,500.00	\$237,668.50	(\$12,168.50)
501	CITY HALL MAINTENANCE FUND	\$39,364.00	\$39,364.00	\$0.00
633	TREASURER'S AGENCY FUND	\$443,925.00	\$443,925.00	\$0.00
701	CEMETERY ENDOWMENT FUND	\$28,802.00	\$10,177.00	\$18,625.00
		\$7,558,627.93	\$7,590,311.88	

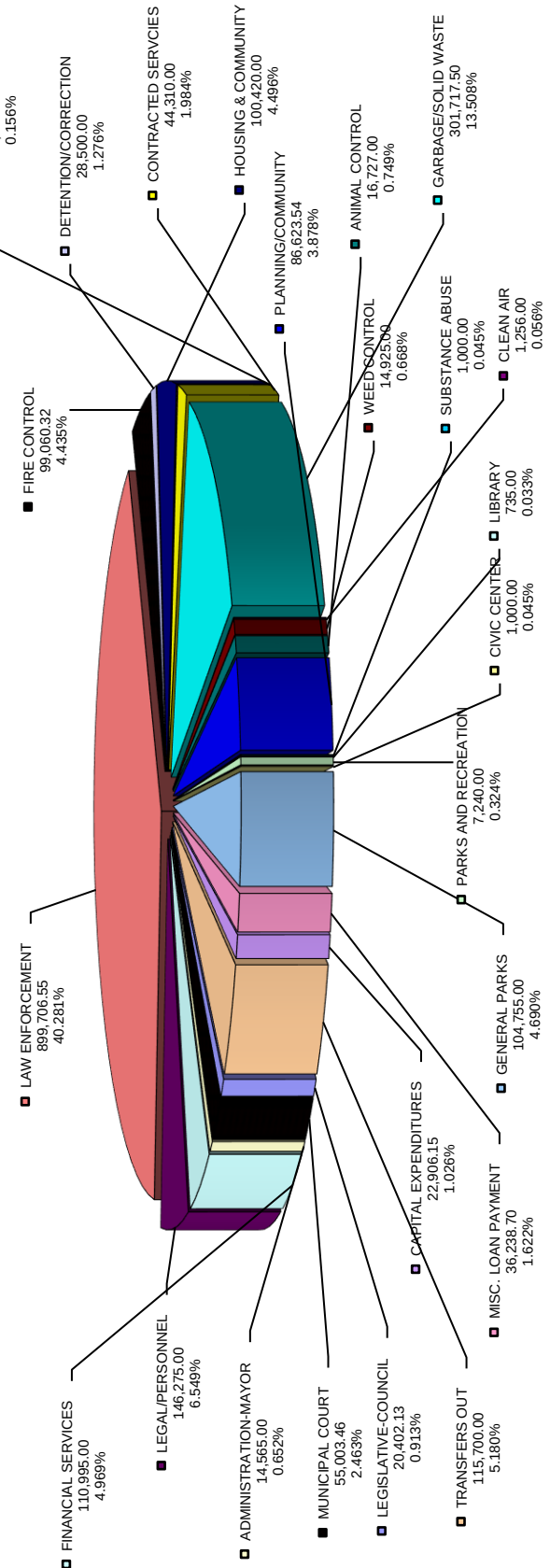
NOTES:



2017 - Fund 001 Estimated Revenue \$2,238,103.00



2017 - Fund 001 Estimated Expense \$2,233,553.35



	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Yakima County	14.98	14.71	14.94	14.71	15.84	17.49	17.65	17.00	16.81	16.67
Yakima County Flood Control	.87	.85	.87	.85	.89	.90	.91	.90	.89	.89
Juvenile Justice Bond	.63	.49	.53	.49	.00	.00	.00	.00	.00	.00
County EMS	2.19	2.15	2.18	2.15	2.24	2.26	2.50	2.48	2.46	2.46
Zillah City	25.38	23.01	23.91	23.01	24.45	23.70	24.15	24.04	24.29	24.37
Zillah School M&O	19.83	20.55	21.63	20.55	21.20	22.16	21.12	20.28	19.60	18.69
Zillah School Bonds	21.81	20.63	21.40	20.63	21.32	21.14	20.11	19.34	18.90	18.75
State School Levy	20.27	22.09	20.92	22.09	23.98	25.11	26.15	22.64	22.55	20.54
Zillah School Tec. Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.15	3.00
Yakima Library	4.62	4.53	4.60	4.53	4.72	4.76	4.81	4.76	4.74	4.73
TOTAL	110.58	109.01	110.98	109.01	114.64	117.51	117.40	111.44	113.39	110.10

Property Tax

Property tax is imposed on persons because of their ownership or possession of property and is measured by the market value of the property. In Washington State, all real and personal property is subject to tax unless specifically exempted by law. Property tax was the first tax levied in the state of Washington. Today, property tax accounts for about 30 percent of total state and local taxes. It continues to be the most important revenue source for public schools, fire protection, municipalities, libraries, and parks and recreation.

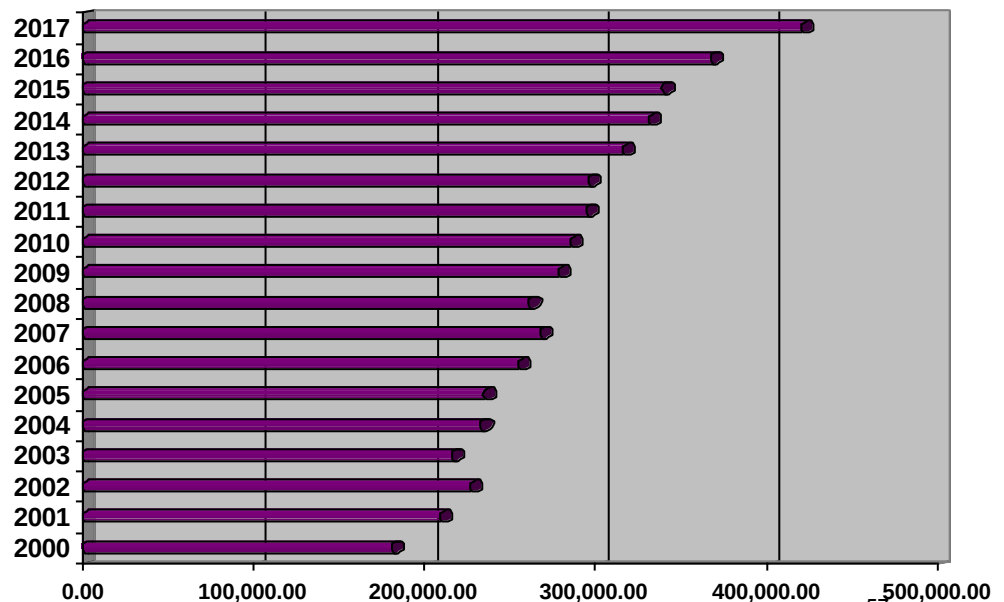
80% of our property tax goes into the current expense fund. In 2016 that property tax accounted for 12.41% of our current expense revenues. The City's regular levy rate in 2016 was \$2.429 per \$1,000 to the levy rate for 2017 at \$2.437 per \$1,000.

80% of the Property Tax we receive goes into the General Fund, minus \$12,500 which goes into the LTGO Fund (203) which is used for payment on the Gilmore property. 20% of the Property Tax goes into the Street (101) Fund.

Assessed Valuation		General Fund Property Tax Received	Rate Per \$1,000
2000	91,588,592	180,861.64	\$2.770
2001	97,746,559	208,766.63	\$2.301
2002	100,542,809	226,530.33	\$2.884
2003	102,793,719	216,131.80	\$2.844
2004	103,916,594	232,867.12	\$2.860
2005	110,572,519	234,316.06	\$2.301
2006	121,652,484	254,986.71	\$2.860
2007	121,957,790	267,330.22	\$2.301
2008	133,812,436	261,063.27	\$2.538
2009	153,035,839	285,437.00	\$2.301
2010	154,894,546	285,005.23	\$2.391
2011	164,768,349	294,411.45	\$2.445
2012	159,103,190	295,832.83	\$2.445
2013	168,784,176	315,415.29	\$2.370
2014	178,765,864	331,240.97	\$2.415
2015	184,128,618	338,788.60	\$2.404
2016	194,394,327	367,386.70	\$2.429
2017 Est.	208,537,403	420,000.00	\$2.437

Property Tax Comparisons	
	Rate
Zillah	2.437
Mabton	3.281
Granger	2.694
Wapato	2.948
Moxee	1.479

PROPERTY TAX RECEIVED



Sales Tax

	L & O Tax Rev.	%
2000	\$100,981.26	8%
2001	\$121,156.46	10%
2002	\$103,618.32	7%
2003	\$107,023.13	10%
2004	\$91,147.12	8%
2005	\$121,038.00	9%
2006	\$221,695.87	14%
2007	\$260,423.86	17%
2008	\$195,615.56	13%
2009	\$214,092.04	13%
2010	\$267,691.28	15%
2011	\$258,485.63	15%
2012	\$304,667.01	15%
2013	\$324,301.57	15%
2014	\$317,711.98	15%
2015	\$421,675.59	14%
2016	\$474,894.83	16%
2017 Est.	\$365,000.00	12%

License & Occupation Taxes

The City Imposes a utility tax on telephone business including land lines and cellular telephones pagers, telegraph, electrical energy, manufactured or natural gas, brokered natural gas, cable and television at the rate of 6 percent.

These tax revenues go into our Current Expense Fund and provide a percentage of the total Revenues as shown below:

Utilities Revenue Surcharge

In 2004 the City of Zillah levied a 35% utility tax on revenues derived from water, sewer and garbage charges. The tax was decreased to 30% in 2006, then was increased to 32% in January 2011. The city authorized a water rate study during 2014, and in 2015 council approved a multi-year rate plan to water with rates decreasing at the end. A sewer rate study was done during 2015 was sewer rates will stay at the same minimal increase of 3% per year in the future. The utility tax for 2017 is at 32% for Sewer and Garbage and will decrease from 28.1% in 2016 to 26.3% in 2017 for Water.

Electrical L & O Tax

2000	\$71,017.47
2001	\$75,338.40
2002	\$68,912.04
2003	\$70,003.64
2004	\$44,086.04
2005	\$66,110.11
2006	\$154,752.83
2007	\$185,035.85
2008	\$112,485.69
2009	\$125,943.97
2010	\$124,912.98
2011	\$132,817.18
2012	\$145,463.96
2013	\$151,884.70
2014	\$172,254.22
2015	\$164,520.67
2016	\$161,216.78
2017 Est.	\$170,000.00

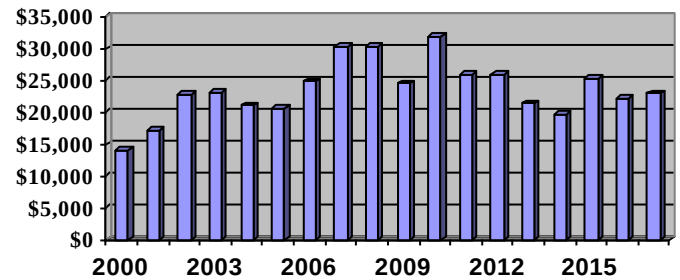
Gas L & O Tax

2000	\$14,013.09
2001	\$17,121.08
2002	\$22,854.05
2003	\$23,127.98
2004	\$21,103.72
2005	\$20,679.47
2006	\$24,841.88
2007	\$30,221.14
2008	\$30,213.64
2009	\$24,492.70
2010	\$31,803.66
2011	\$25,972.53
2012	\$25,873.20
2013	\$21,422.85
2014	\$19,707.42
2015	\$25,280.63
2016	\$22,160.39
2017 Est.	\$23,000.00

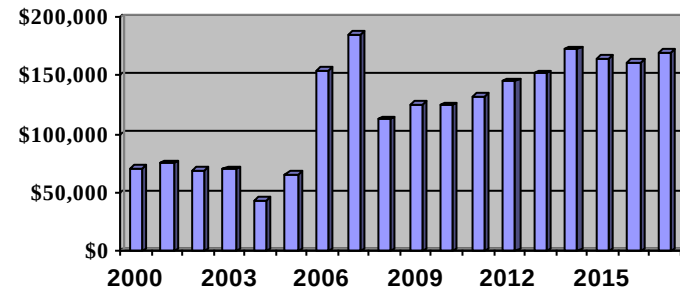
Telephone L & O Tax

2000	\$15,950.70
2001	\$28,696.98
2002	\$11,852.23
2003	\$13,891.51
2004	\$25,957.36
2005	\$34,248.42
2006	\$42,101.16
2007	\$45,166.87
2008	\$52,916.23
2009	\$63,655.37
2010	\$67,833.95
2011	\$73,385.21
2012	\$78,301.45
2013	\$75,076.82
2014	\$70,688.46
2015	\$68,665.51
2016	\$57,047.39
2017 Est.	\$61,000.00

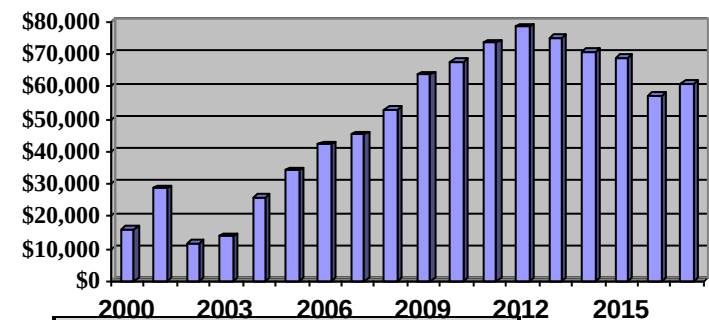
GAS L & O TAX



PACIFIC POWER L & O TAX



TELEPHONE L & O TAX



Utilities Revenue Surcharge

2004	\$131,710.33
2005	\$268,572.94
2006	\$232,375.07
2007	\$229,759.86
2008	\$233,142.06
2009	\$256,391.82
2010	\$265,150.79
2011	\$336,509.84
2012	\$330,085.27
2013	\$336,275.36
2014	\$344,918.44
2015	\$354,998.31
2016	\$363,471.70
2017 Est.	\$379,000.00



CURRENT EXPENSE FUND (001)

This fund is the primary operating fund of the City. It accounts for all financial resources except those required or elected to be accounted for in another fund.

REVENUES – Detailed Information

Taxes

Real & Personal Property Taxes

Property Tax revenue is projected to increase by 1%. Other revenue included in this is for new construction. 80% of the property tax we receive goes into the General fund, \$12,500 goes into the LTGO Fund (203) which is used for payment on the Gilmore property purchase and 20% of the property tax goes into the Street Fund (101).

Local Retail Sales & Use Tax

Sales and Use Tax revenue has already exceeded the 2016 estimate due to a couple of large building projects within the city. Sales Tax revenues are projected to increase by 10% over 2016.

Public Safety Tax - 3/10's Public Safety

This tax is directly tied to sales tax. A minimal increase is projected for 2017. Zillah's receives just over \$70,000 which funds the Lion's share of one FTE in the Police Department.

Electric/Gas/Phone

Proposals were submitted by Pacific Power and Cascade Gas to the Utilities Commission. Revenues are projected to allow for those increases.

Utility Taxes

In 2004 the City of Zillah levied a 35% utility tax on revenues derived from water, sewer and garbage charges. The tax was decreased to 30% in 2006, then was increased to 32% in January 2011. The city authorized a water rate study during 2014, and in 2015 council approved a multi-year rate plan to water with rates decreasing at the end. A sewer rate study was done during 2015 was sewer rates will stay at the same minimal increase of 3% per year in the future. The utility tax for 2017 is at 32% for Sewer and Garbage and will decrease from 28.1% in 2016 to 26.3% in 2017 for Water.

Licenses and Permits

Business licenses revenues are projected to increase by 11% over 2016.

Building Permits

Building permits are estimated at \$32,000 for 2017. 13 new homes have been estimated along with other permits which include signage, roofs, etc.

Animal Licenses

Animal License revenues are projected to increase minimally over 2016.

OTHER REVENUES

Liquor Excise Tax

Liquor excise tax is based "per-capita." 2017 per-capita is projected at 4.67×3145 (population) = \$14,687.

Liquor Board Profits

Liquor Board Profits are based per-capita. 2017 per-capita is projected at 8.45×3145 (population) = \$26,575.

Solid Waste Fees

A (pass-through) increase of apx. 2% is being proposed for 2017. Solid waste revenues are estimated at \$370,000 for 2017.

EXPENSES

Legislative - Council

The items in this department include the following:
The costs of Ordinance publication, City Council salaries, benefits, supplies, professional services, communication, travel, operating rentals, insurance, repair and maintenance, miscellaneous expenses, and the costs associated with the City share of elections.

Judicial - Municipal Court

The items in this department include the following costs associated with the Municipal Court:
Salaries, benefits, supplies, professional services, communication, travel, operating rentals and miscellaneous expenses.

Executive – Mayor

The items in this department include the following costs associated with the Mayor:
Salaries, benefits, supplies, professional services, communication, travel, insurance, and miscellaneous expenses.

Financial and Records Services

The items in this department include the following costs associated with the Finance Department:
Percentages of the salary and benefits for the Admin Staff, supplies and professional services, computer maintenance, annual costs for updating the municipal code, travel, operating rentals, insurance and miscellaneous. Salaries are cost allocated based on the Department Head evaluation done during the budget process. The Public Works Director evaluates time spent by their employees in each department and project what they will work during the next year and budget accordingly. Other items in this department are cost allocated into the following funds: General Fund, Streets, Water and Sewer operating funds, and Water and Sewer Reserve funds as per the cost allocation spreadsheet included in the budget packet.

Legal

The items in this department include attorney costs and insurance.

Personnel Services

Items in this department include costs associated with the payroll function of the city. The expenditures in this department are cost allocated into the following funds: General Fund, Street Fund, Water and Sewer operating funds, and Water and Sewer Reserve funds.

Law Enforcement

The items in this department include the following costs associated with the Police Department:

Salaries, benefits, supplies, fuel, professional services, communication, travel, advertising, operating rentals, insurance, utilities, repairs and maintenance, miscellaneous expenses, dispatch services, property taxes, and machinery and equipment.

Dispatch

Dispatch services are contracted to the City of Toppenish.

Fire Control

The items in this department pay for a percentage of the salaries and benefits for the Fire Chief, the volunteer salaries and benefits, supplies, PPE, fuel, professional services, communication, travel, advertising, operating rental, rent for the fire station, miscellaneous expenses, fire dispatch, and machinery and equipment.

Garbage

The items in this department include a percentage of the Admin Staff, salary and benefits. A great deal of their time is spent working with customers on issues relating to garbage service and the billing for it. Other expenditures associated with garbage service are professional services which includes the fee the city pays to Yakima Waste as per contract, communication (postage) and miscellaneous expenses. Yakima County Solid Waste is currently considering a rate increase for 2017.

Housing and Community Development

These line items pay for a percentage of the salaries and benefits for the building inspector. It's also used to purchase supplies, fuel, professional services, communication, travel, utilities, repairs and maintenance, miscellaneous expenses and property taxes.

Weed

The items in this department include the following costs associated with weed control:

Salaries, benefits, supplies, fuel, repairs and maintenance, and miscellaneous costs.

Animal Control

The items in this department are costs associated with animal control as follows: salaries, benefits, supplies, and allocated costs associated with computer software/hardware/programming.

Planning & Community Development

The city continues to work with the various community groups to make Zillah a safer and more beautiful place to live. We continue to make improvements one small project at a time. The Mayor, Council, Planning Commission and Staff are mindful of ways to enhance our community.

The Planning Department continues to be busy. State and Federal mandates require the city to continually work on compliance with planning issues relating to planning and economic development. The office continues to consistently receive and process land use applications.

Development is consistent. Consolidation of the Planning and Building Departments proved to be beneficial during 2016.

Costs associated with the planning department include: salaries and benefits for Planning Commission and a percentage for planning staff, supplies, professional services such as our planning consultants, communication, travel, advertising, operating rentals, repairs and maintenance, miscellaneous expenses, and education opportunities.

Library

The items in this department include repairs and maintenance, and property taxes associated with the Library.

Parks and Recreation

The city is proposing both spring and fall programs. Costs associated with the programs are for salaries and benefits for the director and for supplies associated with the program.

Civic Center

The Zillah Civic Center is leased out to the Senior Civic Center Management Team. They run the rentals and take great care in maintaining the building. Costs associated with the civic center include minor supplies for maintenance.

General Parks

The items in this department include costs associated with the parks such as percentages of some salaries and benefits, supplies, fuel, professional services, utilities, miscellaneous expenses, property taxes and other improvements.

Explanation of Fund Accounting

Reporting Entity: The City of Zillah incorporated on January 5, 1911, and operates under the laws of the State of Washington applicable to a non-charter code city with a Mayor/Council form of government. The City of Zillah is a general-purpose government and provides police and fire protection, street improvements and maintenance, parks and recreation, and general administrative services. IN addition the city owns and operates a cemetery, water/irrigation and sewer system.

The City uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

Basis of Presentation - Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund (001-099)

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds (100-199)

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

Debt Service Fund (200-299)

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

Capital Project Fund Types (300-399)

These funds account for financial resources, which are designated for the acquisition or construction of general government capital improvements.

Permanent Funds (700-799)

These funds account for financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support programs for the benefit of the government or its citizenry.

PROPRIETARY FUND TYPES:

Enterprise Funds (400-499)

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges

Internal Service Funds (500-599)

These funds account for operations that provide goods or services to other departments or funds of the government on a cost reimbursement basis.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of others.

Agency Funds (630-699)

These funds are used to account assets that the government holds on behalf of others in a custodial capacity.

Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Accounting records for the City of Zillah are maintained in accordance with methods prescribed by the State Auditor under the authority of Washington State law, Chapter 43.09 RCW. The City uses the revenue and expenditure classifications contained in the Budgeting, Accounting and Reporting System (BARS) prescribed by the State Auditor.

Revenues are recognized only when received in cash and expenditures are recognized when paid, including those properly chargeable against the report year budget appropriations as required by

state law.

This is a departure from generally accepted accounting principles, which require revenue and expenditure recognition on the accrual basis of accounting (GAAP). Purchases of fixed assets are expensed during the year acquired. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

Revenue Categories

Revenues are arranged by fund, categorized in a basic account format. Following is a brief summary of those basic accounts:

308 Beginning Net Cash & Investments

This account includes the estimated and actual amounts of cash and investments available for appropriation at the beginning of the year.

310 Taxes

This account includes tax assessments levied for the support of the City. Including property taxes, sales and use taxes, franchise fees, business and occupation taxes, excise taxes and gambling taxes.

320 Licenses and Permits

This account includes revenues for charges for the issuance of licenses and permits. Including, but not limited to, proceeds from the issuance of business licenses, animal licenses, land use permits (and fees) and parking fees. Licenses and permit fees are designed to cover the cost of administration, inspection and continuing services in connection with regulation.

330 Intergovernmental Revenue

This account includes revenues derived from Federal and State grants, State and Interlocal shared revenues, entitlements, and in-lieu taxes. Revenues collected in this account include motor vehicle fuel tax, criminal justice, liquor excise tax and liquor board profits.

340 Charges for Goods & Services

This account includes fees and charges for professional or other services rendered. Included in this account are water and sewer collections, garbage collections, and late charges on utilities.

350 Fines and Penalties

This account includes fines and penalties assessed for civil penalties, civil infraction penalties, civil parking infraction penalties, criminal traffic misdemeanor fines, criminal non-traffic fines, criminal costs and non-court fines and penalties.

360 Miscellaneous Revenues

This account is used for all other resources collected, which are not otherwise provided for through the above referenced accounts. Included in this account are investment interest earnings and sales interest.

380 Non-Revenues

This account is used for non-revenues such as Interfund loans, agency deposits, prior period adjustments and other non-revenues. This account is not recognized within the budget.

390 Other Financing Sources

This account is used for long-term debt proceeds, premiums on bonds sold, refunding long-term debt proceeds, disposition of capital assets, transfers-in and insurance recoveries.

Expenditure Categories

Expenditures are arranged by fund, categorized in a basic account format. Following is a brief summary of those basic accounts:

508 Ending Net Cash & Investments

This account is defined as the estimated amount of cash and investments that have not been appropriated or the actual amount that has not been spent at the end of the fiscal year.

510 General Government Services

This account is a major class of services provided by the legislative, judicial and administrative branches of the governmental entity for the benefit of the public or governmental body as a whole.

520 Public Safety

This account includes all Public Safety services including Police; Fire; Detention and/or Corrections; Protective Inspections; Ambulance, Rescue, and Emergency Aid; and Communications, Alarms and Dispatch.

530 Utilities and Environment

This account includes all utilities provided by the City such as Water, Sewer and Solid Waste.

540 Transportation

This account is used for all aspects of transportation including road and street preservation, maintenance and operations.

550 Economic Environment

This account is used for those services including Community Services, Planning and Community Development, and Housing and Community Development.

560 Mental and Physical Health

This account provides for all aspects of Public Health including mental health services and substance abuse.

570 Culture and Recreation

This account is used for Library services; Spectator and Community Events; Participant Recreation; Cultural and Recreational Facilities; and Park Facilities.

580 Non-Expenditures

This account is used for Interfund Loan Disbursements; Redemption of Long-Term Debt for Proprietary Funds (utility funds); Agency type disbursements; and any other miscellaneous non-expenditures.

594/95 Capital Expenditures

This account is used for the purchase of capital items including roads/street construction and other infrastructure.

597/99 Other Financing Uses

This account is used for Transfers-Out between funds and Intergovernmental Payments.

The City of Zillah's fund accounting detail is as follow:

General Fund Details

511.00 Legislative Services
512.50 Municipal Court Services
513.10 Administration Services

514.23 Financial Services
514.30 Records Services
515.30 Legal Services
517.60 Risk Management
518.00 Personnel Services
521.10 Public Safety
521.21 Investigations Services
521.22 Patrol Services
521.40 Police Training Services
522.20 Fire Suppression Services
523.20 Electric Monitoring
523.60 Care and Custody of Prisoners Services
524.20 Housing and Community Services
525.60 Emergency Preparedness Services
528.60 Operations – Contracted Services
537.10 Garbage and Solid Waste Utilities Services
553.60 Weed Control Services
553.70 Assess – Pollution Services
554.30 Animal Control Services
558.60 Planning and Community Dev. Services
566.10 Substance Abuse
571.20 Parks and Recreation Program Services
572.20 Library Services
575.50 Civic Center Services
576.80 General Parks Services
589.30 Leasehold Excise Tax Services
591.21 Redemption of Long-Term Debt Services
592.21 Interest and other debt service
594.00 Capital Expenditures Services
597.00 Transfer Out Services

General Fund (Management Funds)

001.00 Current Expense Fund
002.00 General Fund Contingency Reserve
003.00 Capital Equipment Fund

Special Revenue Fund Detail

101 Street Utility Fund
102 Emergency Medical Service Fund
104 Park and Pool Reserve Fund
105 Hotel/Motel Tax Fund
106 Crime Prevention Fund

Debt Service Fund Details

203 LTGO Bond, 2009 Fund
206 Debt Service SIED-YC-VVMC-08
209 SIED YC-TD-11 (Teapot) Loan Fund
210 SIED YC-HS-11 (Hamilton) Loan Fund
211 SIED YC-HS-13 (Z. Lakes) Loan Fund

Capital Funds

301 Capital Projects Fund
302 Capital Street Projects Fund
304 Real Estate Excise Tax Fund

Enterprise Fund Details

402 Water Fund
403 Sewer Fund
405 Cemetery Fund
420 Water Reserve Fund
422 Utility Deposit Fund
430 Sewer Plant Reserve Fund

Internal Service Fund Details

501 City Hall Maintenance Fund

Trust Fund Details

633 Treasurer's Agency Fund

Permanent Fund Details

701 Cemetery Endowment Fund

CITY OF ZILLAH

2017 FINAL BUDGET

Account Number	Description	Budget 2015	Actual 2015	Budget 2016	Actual 2016	Budget 2017
REVENUE						
General Fund						
001-000-000-308-10-00-00	Beginning Bal. - Reserved	\$35,144.31	\$35,144.31	\$40,872.48	\$40,872.48	\$47,338.58
001-000-000-308-80-00-00	Beginning Bal. - Unreserved	\$405,766.85	\$405,766.85	\$593,228.87	\$593,228.87	\$672,969.19
Taxes						
001-000-000-311-10-00-00	Real & Personal Property Taxes	\$343,850.00	\$338,788.60	\$371,400.00	\$367,386.70	\$420,000.00
001-000-000-313-11-00-00	Local Retail Sales & Use Tax	\$310,000.00	\$421,675.59	\$330,000.00	\$474,894.83	\$365,000.00
001-000-000-313-15-00-00	Public Safety - 3/10% CO Crim JS	\$69,000.00	\$79,023.82	\$71,000.00	\$81,660.32	\$73,000.00
001-000-000-313-71-00-00	Local Criminal Justice	\$37,000.00	\$43,290.12	\$38,000.00	\$44,753.44	\$40,000.00
001-000-000-316-41-00-00	Utility Tax - Electric	\$170,000.00	\$164,520.67	\$170,000.00	\$161,216.78	\$170,000.00
001-000-000-316-43-00-00	Utility Tax - Gas	\$20,000.00	\$25,280.63	\$25,000.00	\$22,160.39	\$23,000.00
001-000-000-316-45-00-03	Utility Tax - 32% Garbage	\$111,000.00	\$114,747.76	\$115,000.00	\$114,655.63	\$120,000.00
001-000-000-316-46-00-00	Utility Tax - TV/Cable	\$26,000.00	\$21,979.70	\$26,000.00	\$24,676.76	\$28,000.00
001-000-000-316-47-00-00	Utility Tax - Telephone	\$76,000.00	\$68,665.51	\$75,000.00	\$57,047.39	\$61,000.00
001-000-000-316-48-00-01	Trans IN from 402-Util Tax-Wtr	\$113,000.00	\$105,898.36	\$110,000.00	\$109,904.54	\$111,000.00
001-000-000-316-48-00-02	Trans IN from 403-32% Util Tax-Swr	\$130,000.00	\$134,352.19	\$140,000.00	\$138,911.53	\$148,000.00
001-000-000-316-70-00-00	Utility Tax - Water & Sewer 32% **	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-316-81-00-00	Gamb Tax - Punch Boards/Pull Tabs	\$600.00	\$1,025.83	\$1,000.00	\$453.35	\$800.00
Total Taxes		\$1,406,450.00	\$1,519,248.78	\$1,472,400.00	\$1,597,721.66	\$1,559,800.00
Licenses and Permits						
001-000-000-321-70-00-00	Amusements - Banquet Permit	\$500.00	\$345.00	\$500.00	\$285.00	\$500.00
001-000-000-321-99-00-01	Business Licenses	\$13,000.00	\$14,651.25	\$13,000.00	\$14,444.60	\$14,500.00
001-000-000-321-99-00-02	Bus Lic-Res Rental Unit	\$2,000.00	\$2,095.00	\$2,000.00	\$2,105.00	\$2,000.00
001-000-000-322-10-00-00	Building Permits	\$74,897.00	\$87,827.84	\$40,000.00	\$35,191.20	\$32,000.00
001-000-000-322-30-00-00	Animal License	\$7,200.00	\$6,068.25	\$7,200.00	\$5,210.00	\$7,500.00
001-000-000-322-90-00-00	Gun Permits	\$700.00	\$818.00	\$900.00	\$801.00	\$900.00
001-000-000-322-90-20-00	Yard Sale Permits	\$1,200.00	\$1,140.00	\$1,200.00	\$1,149.00	\$1,200.00
Total Licenses and Permits		\$99,497.00	\$112,945.34	\$64,800.00	\$59,185.80	\$58,600.00
Direct Federal Grants						
001-000-000-331-21-00-00	Bulletproof Vest Program	\$600.00	\$0.00	\$600.00	\$0.00	\$1,000.00
Total Direct Federal Grants		\$600.00	\$0.00	\$600.00	\$0.00	\$1,000.00
State Grants						
001-000-000-334-01-10-00	CJTC/Academy Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-334-01-10-01	CJTC Grant-Academy Reimbursement	\$15,006.64	\$15,006.64	\$0.00	\$880.00	\$0.00
001-000-000-334-03-51-00	TSCWASPC - Equipment	\$2,000.00	\$2,225.00	\$2,000.00	\$0.00	\$2,000.00
001-000-000-334-03-52-00	TSC - Mini Grants	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
001-000-000-334-03-53-00	TSC - School Zone Grants	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
Total State Grants		\$19,006.64	\$17,231.64	\$4,000.00	\$880.00	\$4,000.00

2017 Final Budget

State Entitlements, Impact Payments and Taxes

001-000-000-336-00-98-00	City - County Assist / ESB 6050	\$30,000.00	\$29,975.83	\$30,000.00	\$42,897.92	\$30,000.00
001-000-000-336-06-21-00	Criminal Justice - Violent/pop	\$785.00	\$1,000.00	\$880.00	\$1,000.00	\$1,000.00
001-000-000-336-06-26-00	Criminal Justice Special Programs	\$2,795.00	\$3,074.21	\$3,046.00	\$3,153.30	\$3,271.00
001-000-000-336-06-51-00	DUI Cities	\$750.00	\$475.69	\$750.00	\$489.58	\$750.00
001-000-000-336-06-94-00	Liquor Excise Tax	\$8,509.00	\$8,548.80	\$13,911.00	\$14,650.15	\$14,687.00
001-000-000-336-06-95-00	Liquor Board Profits	\$27,538.00	\$27,514.08	\$27,036.00	\$27,049.39	\$26,575.00
	Total State Entitlements, Impact Payments and Taxes	\$70,377.00	\$70,588.61	\$75,623.00	\$89,240.34	\$76,283.00

Charges for Goods and Services

001-000-000-341-32-02-00	Municipal Court Record Services	\$20.00	\$322.43	\$20.00	\$0.00	\$20.00
001-000-000-341-33-02-00	District/Municipal Court - Warrants	\$1,800.00	\$1,305.63	\$1,800.00	\$576.90	\$500.00
001-000-000-341-33-03-00	District/Municipal Court - Deferred Prosecution	\$20.00	\$122.80	\$100.00	\$0.00	\$100.00
001-000-000-341-33-06-00	District/Municipal Court - ITP-Time Pay	\$400.00	\$941.53	\$500.00	\$355.76	\$500.00
001-000-000-341-35-00-00	Other Statutory Certifying Fee	\$25.00	\$5.54	\$25.00	\$0.30	\$25.00
001-000-000-341-43-00-01	TRANS IN from 402 - Admin Costs	\$90,346.00	\$84,922.00	\$0.00	\$0.00	\$0.00
001-000-000-341-43-00-02	TRANS IN from 420 - Admin Costs	\$6,776.00	\$2,320.00	\$0.00	\$0.00	\$0.00
001-000-000-341-43-00-03	TRANS IN from 403 - Admin Costs	\$63,691.00	\$60,397.00	\$0.00	\$0.00	\$0.00
001-000-000-341-43-00-04	TRANS IN from 430 - Admin Costs	\$5,461.00	\$4,691.00	\$0.00	\$0.00	\$0.00
001-000-000-341-43-00-05	TRANS IN from 101-Admin Costs	\$0.00	\$0.00	\$19,400.00	\$0.00	\$0.00
001-000-000-341-62-00-00	Copy - Tape Fees	\$0.00	\$0.00	\$0.00	\$23.13	\$25.00
001-000-000-341-75-00-00	Sale of Maps & Publications - 08	\$25.00	\$0.00	\$25.00	\$0.00	\$0.00
001-000-000-342-10-00-00	School-SRO Reimbursement	\$0.00	\$0.00	\$54,000.00	\$54,000.00	\$56,000.00
001-000-000-342-21-00-00	Fire Protection Svcs. - School Assessment	\$1,400.00	\$1,327.00	\$1,400.00	\$1,334.00	\$1,320.00
001-000-000-342-36-00-00	Board & Room of Prisoners	\$1,500.00	\$585.00	\$1,500.00	\$271.22	\$0.00
001-000-000-342-36-03-00	Electronic Monitoring-DUI	\$500.00	\$0.00	\$500.00	\$710.00	\$800.00
001-000-000-342-38-01-00	Pre-Trial Supervision Costs	\$2,500.00	\$2,209.86	\$2,000.00	\$1,550.00	\$2,000.00
001-000-000-342-50-00-00	DUI Emergency Response - ZPD	\$0.00	\$616.59	\$500.00	\$172.72	\$400.00
001-000-000-342-60-00-00	DUI - Emergency Response Aid ZPD	\$0.00	\$0.00	\$0.00	\$98.63	\$0.00
001-000-000-342-90-00-01	Criminal Convict Fees - DUI	\$5.00	\$0.00	\$5.00	\$0.00	\$0.00
001-000-000-342-90-00-02	Criminal Convict Fees - Traffic	\$5.00	\$0.00	\$5.00	\$0.00	\$0.00
001-000-000-342-90-00-03	Criminal Convict Fees - Non Traffic	\$5.00	\$0.00	\$5.00	\$0.00	\$0.00
001-000-000-342-90-01-00	Convict Filing Fees - CDF/DUI	\$5.00	\$0.00	\$5.00	\$0.00	\$0.00
001-000-000-342-90-02-00	Convict Filing Fees - CFT/CRM Traf	\$5.00	\$0.00	\$5.00	\$0.00	\$0.00
001-000-000-342-90-03-00	Criminal Conviction Fees	\$5.00	\$0.00	\$5.00	\$0.00	\$0.00
001-000-000-343-70-00-00	Solid Waste Fees	\$317,000.00	\$338,978.49	\$344,000.00	\$354,823.78	\$370,000.00
001-000-000-343-70-01-00	Yard Waste Fees	\$20,500.00	\$30,414.46	\$21,400.00	\$31,856.66	\$30,000.00
001-000-000-345-23-00-00	Animal Control - Harrah Impound Fees	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00
001-000-000-345-23-00-01	Animal Control - Traps	\$50.00	\$0.00	\$50.00	\$10.00	\$100.00
001-000-000-345-81-10-00	Long and Short Plats Fees	\$1,200.00	\$1,875.00	\$1,200.00	\$700.00	\$1,200.00
001-000-000-345-81-20-00	Zone Change - Amendments Fees	\$1,125.00	\$975.00	\$1,125.00	\$0.00	\$975.00

001-000-000-345-81-30-00	Land Use Apps/CU/SSE/Lot Ln/etc	\$2,500.00	\$3,032.00	\$2,500.00	\$3,130.00	\$2,000.00
001-000-000-345-83-00-00	Plan Checking Fees	\$48,683.00	\$52,690.58	\$25,000.00	\$18,315.45	\$21,000.00
001-000-000-345-85-00-01	Development Fees - Fire	\$23,498.00	\$26,430.95	\$7,000.00	\$6,465.74	\$5,000.00
001-000-000-345-89-00-00	Sepa Checklist/Nonsignificance Fees	\$450.00	\$600.00	\$450.00	\$0.00	\$300.00
001-000-000-347-30-00-00	Swim Pool Fees - Admission	\$3,200.00	\$2,240.19	\$3,200.00	\$0.00	\$0.00
001-000-000-347-32-00-00	Swimming Pool Fees - Rental	\$2,000.00	\$1,992.63	\$2,000.00	\$185.36	\$0.00
001-000-000-347-60-00-01	T-Ball Program Fees	\$1,000.00	\$714.00	\$1,000.00	\$648.00	\$800.00
001-000-000-347-60-00-02	Coach Pitch Program Fees	\$600.00	\$717.00	\$600.00	\$654.00	\$700.00
001-000-000-347-60-00-03	Softball Program Fees	\$300.00	\$201.00	\$300.00	\$192.00	\$0.00
001-000-000-347-60-00-04	Soccer Receipts	\$0.00	\$0.00	\$2,400.00	\$2,200.00	\$3,000.00
Total Charges for Goods and Services		\$596,900.00	\$620,627.68	\$494,325.00	\$478,273.65	\$496,765.00
Fines and Penalties						
001-000-000-352-30-00-00	Mandatory Insurance Admin Cost	\$200.00	\$221.50	\$200.00	\$52.30	\$100.00
001-000-000-353-10-00-00	Traffic Infraction Penalties	\$5.00	\$0.00	\$5.00	\$0.00	\$5.00
001-000-000-353-10-02-00	Traffic Infraction 7-03	\$300.00	\$1,144.09	\$300.00	\$88.13	\$200.00
001-000-000-353-10-03-00	Traffic Infraction - Penalties 4-07	\$18,500.00	\$21,282.84	\$20,000.00	\$7,575.72	\$16,000.00
001-000-000-353-10-04-00	Legislative Assessment	\$1,000.00	\$1,689.60	\$1,500.00	\$650.08	\$1,000.00
001-000-000-353-10-05-00	Traffic Infraction - Penalties 7-1-15	\$0.00	\$1,923.32	\$0.00	\$4,551.23	\$6,000.00
001-000-000-353-10-30-00	Fail to Initially Register Veh 7-1-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-353-70-02-00	Other Infraction 7-03	\$5.00	\$0.00	\$5.00	\$0.00	\$5.00
001-000-000-353-70-04-00	NTIF Costs (4-30-07)	\$500.00	\$1,201.47	\$800.00	\$135.42	\$500.00
001-000-000-353-70-13-00	Other Infractions 7-1-15	\$0.00	\$86.07	\$0.00	\$179.26	\$150.00
001-000-000-354-00-00-00	Parking Infraction Penalties	\$100.00	\$20.00	\$100.00	\$196.00	\$25.00
001-000-000-354-00-01-00	Parking - Handicapped	\$50.00	\$0.00	\$5.00	\$0.00	\$5.00
001-000-000-354-00-03-00	Parking Infraction - LOC	\$50.00	\$0.00	\$50.00	\$0.00	\$5.00
001-000-000-354-00-07-00	Park/Ind Dis Zone	\$700.00	\$305.55	\$700.00	\$116.67	\$500.00
001-000-000-355-20-00-00	Driving Under Influence (DUI) Fines	\$1,600.00	\$808.72	\$1,600.00	\$1,346.91	\$2,100.00
001-000-000-355-20-01-00	DUI-DP Acct. Fee (7-22-11)	\$250.00	\$316.54	\$500.00	\$93.92	\$250.00
001-000-000-355-20-03-00	Criminal Convict Fees-DUI (NEW)	\$100.00	\$121.46	\$200.00	\$78.13	\$200.00
001-000-000-355-80-00-00	Other Criminal Traffic Penalty	\$100.00	\$0.00	\$25.00	\$0.00	\$5.00
001-000-000-355-80-01-00	Criminal Traffic Misdemeanor 7-03	\$3,500.00	\$5,178.08	\$4,500.00	\$1,925.38	\$4,000.00
001-000-000-355-80-02-00	Other Criminal Traffic Penalties	\$200.00	\$191.36	\$300.00	\$127.29	\$200.00
001-000-000-356-90-00-00	Other Criminal Non-Traffic Fines	\$100.00	\$90.12	\$100.00	\$0.00	\$25.00
001-000-000-356-90-02-00	City Dog Violation - Impound Fees	\$700.00	\$1,000.27	\$850.00	\$560.00	\$700.00
001-000-000-356-90-04-00	Other Non Traffic 7-03	\$2,500.00	\$1,491.45	\$2,000.00	\$1,695.12	\$2,000.00
001-000-000-356-90-06-00	City Crime Dog ZPD Fine/Fees	\$100.00	\$105.23	\$100.00	\$0.00	\$25.00
001-000-000-356-90-08-00	DV Pen Assess	\$5.00	\$0.00	\$5.00	\$0.00	\$5.00
001-000-000-356-90-14-00	Cri Conv Fee	\$100.00	\$115.73	\$100.00	\$125.42	\$100.00
001-000-000-357-22-00-00	Court-Witness Cost	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-357-32-00-00	Court Witness Cost	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00

001-000-000-357-33-00-00	Court Public Defense Costs - District	\$1,250.00	\$1,494.72	\$1,250.00	\$653.65	\$1,250.00
001-000-000-359-00-00-01	Penalties on Business Licenses	\$500.00	\$185.00	\$500.00	\$170.00	\$500.00
001-000-000-359-00-00-02	Penalties on Bus Lic-Res Rental Unit	\$100.00	\$30.00	\$100.00	\$5.00	\$100.00
001-000-000-359-00-00-03	Penalties on Building Permits	\$100.00	\$794.00	\$100.00	\$799.91	\$250.00
001-000-000-359-00-00-04	Penalties on Dog License	\$0.00	\$265.00	\$100.00	\$220.00	\$250.00
001-000-000-359-90-00-00	Non Court Fines - Penalties	\$0.00	\$10.00	\$0.00	\$0.00	\$0.00
001-000-000-359-90-00-02	Non Court Fines/Penalties-Animal Fines	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
001-000-000-359-90-02-00	Fees: NSF City Hall	\$500.00	\$384.60	\$250.00	\$677.33	\$500.00
Total Fines and Penalties		\$33,165.00	\$40,456.72	\$36,295.00	\$22,022.87	\$37,505.00
Miscellaneous Revenues						
001-000-000-361-11-00-00	Investment Interest	\$1,000.00	\$469.21	\$1,000.00	\$730.22	\$1,000.00
001-000-000-361-30-00-00	Bond Gain/Losses	\$0.00	\$1,096.13	\$0.00	(\$117.51)	\$0.00
001-000-000-361-40-00-01	Interest - Developer Fees	\$200.00	\$1.36	\$200.00	\$0.36	\$100.00
001-000-000-361-40-01-00	Court Current Expense	\$0.00	\$175.07	\$100.00	\$84.67	\$100.00
001-000-000-361-40-03-00	Court - Current Expense (2007)	\$200.00	\$159.34	\$100.00	\$337.99	\$100.00
001-000-000-361-40-43-00	Court - Current Expense	\$50.00	\$0.00	\$50.00	\$14.07	\$50.00
001-000-000-361-41-00-00	City Rentals Deposit Interest	\$10.00	\$0.03	\$10.00	\$0.00	\$0.00
001-000-000-361-42-00-00	Interest - V. Valley / Taxes	\$100.00	\$223.91	\$100.00	\$370.13	\$300.00
001-000-000-362-60-00-00	Housing Rentals & Leases	\$7,200.00	\$4,800.00	\$0.00	\$0.00	\$0.00
001-000-000-367-11-00-00	Yakama Legends Donation - ZPD	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00
001-000-000-367-11-00-01	Yakama Legends Donation - Z. Fire	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
001-000-000-367-11-00-03	Donations - Parks and Recreation	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-367-11-00-04	Parks Donation	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
001-000-000-367-11-00-05	Donation - Parks & Rec Program	\$0.00	\$0.00	\$3,000.00	\$2,050.00	\$0.00
001-000-000-369-10-00-00	Sale of Surplus	\$500.00	\$0.00	\$0.00	\$50.75	\$600.00
001-000-000-369-40-00-00	Judgments - Revenue	\$0.00	\$395.00	\$0.00	\$0.00	\$0.00
001-000-000-369-81-00-00	Cashier's Overages-Shortages	\$100.00	\$309.75	\$0.00	\$92.57	\$0.00
001-000-000-369-91-00-00	Other Miscellaneous Revenue	\$1,000.00	\$8,082.58	\$1,000.00	\$1,549.23	\$1,000.00
001-000-000-369-91-01-00	Small Overpayment	\$0.00	\$0.00	\$0.00	\$7.50	\$0.00
001-000-000-369-91-03-00	NSF Revenue	\$0.00	\$5.30	\$0.00	\$0.00	\$0.00
001-000-000-369-91-04-00	WCIA Reimbursement	\$1,500.00	\$0.00	\$1,500.00	\$820.03	\$1,500.00
001-000-000-369-91-04-01	WCIA Reimbursement - ZPD	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-369-91-06-00	Misc. - Fire - Petty Cash Return	\$0.00	\$6.45	\$0.00	\$0.00	\$0.00
Total Miscellaneous Revenues		\$18,860.00	\$20,724.13	\$7,060.00	\$7,990.01	\$4,750.00
001-000-000-389-00-00-01	School-SRO Reimbursement **	\$52,000.00	\$52,000.00	\$0.00	\$0.00	\$0.00
001-000-000-389-83-33-00	Leg Ass/LGA 1-1-11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Sources						
001-000-000-395-10-00-00	Proceeds - Sales of Surplus	\$0.00	\$0.00	\$100.00	\$26.00	\$0.00
001-000-000-395-10-00-02	Proceeds from Sales/Teapot Property	\$0.00	\$0.00	\$0.00	\$54,095.55	\$0.00
001-000-000-395-20-00-00	Proceeds-Comp for Loss	\$0.00	\$8,236.15	\$0.00	\$0.00	\$0.00

001-000-000-398-00-00-00	Insurance Recoveries	\$0.00	\$0.00	\$22,100.00	\$22,095.95	\$0.00
Total Other Financing Sources		\$0.00	\$8,236.15	\$22,200.00	\$76,217.50	\$0.00
Total General Fund		\$2,737,766.80	\$2,902,970.21	\$2,811,404.35	\$2,965,633.18	\$2,959,010.77
EXPENDITURE						
General Fund						
001-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$40,872.48	\$0.00	\$47,338.58	\$0.00
001-000-000-508-80-00-00	Ending Bal - Unreserved	\$343,338.38	\$593,228.87	\$414,229.48	\$672,969.19	\$432,632.42
Legislative						
001-000-000-511-30-41-00	Official Publication Ser - Council	\$2,000.00	\$1,075.49	\$2,000.00	\$741.66	\$2,000.00
001-000-000-511-60-10-00	Salaries - Council	\$11,000.00	\$6,900.00	\$11,000.00	\$7,620.00	\$11,000.00
001-000-000-511-60-20-00	Benefits - Council	\$1,000.00	\$540.62	\$1,000.00	\$597.65	\$1,000.00
001-000-000-511-60-31-00	Supplies - Council	\$1,100.00	\$1,169.06	\$100.00	\$170.36	\$100.00
001-000-000-511-60-31-02	Ipad Supplies	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
001-000-000-511-60-35-00	Small Tools/Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$2,150.00
001-000-000-511-60-43-00	Travel - Council	\$200.00	\$45.00	\$200.00	\$0.00	\$200.00
001-000-000-511-60-45-03	TRANS OUT - Interfund Rent - Legislative	\$3,355.00	\$2,834.76	\$2,329.60	\$1,834.08	\$1,525.13
TRANS OUT - Interfund Rent - Council						
001-000-000-511-60-48-03	Repairs & Maintenance - Vision	\$0.00	\$0.00	\$470.00	\$466.14	\$400.00
001-000-000-511-60-48-06	Repairs & Maintenance - MVTV	\$110.00	\$109.10	\$110.00	\$109.10	\$180.00
Total TRANS OUT - Interfund Rent - Council						
001-000-000-511-60-49-00	Miscellaneous - Council	\$200.00	\$0.00	\$200.00	\$575.24	\$200.00
001-000-000-511-60-49-01	Legislative - AWC Dues	\$1,569.00	\$1,569.00	\$1,585.00	\$1,585.00	\$1,597.00
001-000-000-511-60-51-00	Elections Services	\$3,000.00	\$2,618.20	\$5,000.00	\$5,218.55	\$2,000.00
Total Legislative		\$23,534.00	\$16,861.23	\$24,194.60	\$18,387.54	\$22,552.13
Municipal Court						
001-000-000-512-50-10-00	Salaries - Municipal Court	\$55,500.00	\$56,463.14	\$40,950.00	\$42,499.18	\$34,600.00
001-000-000-512-50-20-00	Benefits - Municipal Court	\$26,250.00	\$25,388.26	\$11,950.00	\$11,689.62	\$6,100.00
001-000-000-512-50-31-00	Supplies - Municipal Court	\$1,050.00	\$345.31	\$1,050.00	\$1,182.21	\$1,050.00
001-000-000-512-50-35-00	Small Equipment	\$500.00	\$500.00	\$2,000.00	\$850.43	\$1,575.00
001-000-000-512-50-41-00	Prof Services - Municipal Court	\$4,400.00	\$3,895.68	\$3,850.00	\$4,460.62	\$3,500.00
001-000-000-512-50-41-03	Court - Security	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00
001-000-000-512-50-42-01	Communications - Telephone	\$900.00	\$1,058.94	\$930.00	\$912.22	\$930.00
001-000-000-512-50-42-02	Communications - Cell/Pager/Other	\$600.00	\$550.00	\$600.00	\$600.00	\$1,200.00
001-000-000-512-50-43-00	Travel - Municipal Court	\$500.00	\$0.00	\$2,000.00	\$1,495.29	\$1,000.00
001-000-000-512-50-45-00	Operating Rentals - Municipal Court	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00
001-000-000-512-50-45-03	TRANS OUT - Interfund Rent - Court	\$3,355.00	\$2,834.76	\$5,303.48	\$4,114.15	\$4,098.46
001-000-000-512-50-48-00	Repairs & Maint. - Municipal Court	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
001-000-000-512-50-48-03	Repairs & Maintenance - Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00
001-000-000-512-50-48-06	Repairs & Maintenance - Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$75.00

CITY OF ZILLAH

2017 FINAL BUDGET

001-000-000-512-50-49-00	Miscellaneous - Municipal Court	\$1,000.00	\$488.50	\$2,000.00	\$2,197.89	\$2,000.00
001-000-000-512-50-49-01	Misc-Mun Court Bank Balance	\$0.00	\$2,592.46	\$0.00	\$1,561.48	\$0.00
Total Municipal Court		\$94,305.00	\$94,117.05	\$70,883.48	\$71,563.09	\$58,578.46
Administration						
001-000-000-513-10-10-00	Salaries - Mayor	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00
001-000-000-513-10-20-00	Benefits - Mayor	\$950.00	\$923.28	\$950.00	\$923.52	\$950.00
001-000-000-513-10-31-00	Supplies - Mayor	\$50.00	\$0.00	\$50.00	\$0.00	\$50.00
001-000-000-513-10-42-01	Communications - Telephone	\$0.00	\$0.00	\$450.00	\$450.94	\$450.00
001-000-000-513-10-42-02	Communications - Cell Mayor	\$600.00	\$1,047.17	\$600.00	\$600.00	\$600.00
001-000-000-513-10-43-00	Travel - Mayor	\$100.00	\$0.00	\$200.00	\$0.00	\$200.00
001-000-000-513-10-48-03	Repairs & Maintenance - Vision	\$0.00	\$0.00	\$100.00	\$77.64	\$75.00
001-000-000-513-10-48-06	Repairs & Maintenance - MVTV	\$110.00	\$109.09	\$110.00	\$109.09	\$40.00
001-000-000-513-10-49-00	Miscellaneous - Mayor	\$100.00	\$0.00	\$200.00	\$0.00	\$200.00
Total Administration		\$13,910.00	\$14,079.54	\$14,660.00	\$14,161.19	\$14,565.00
Financial Services						
001-000-000-514-23-10-00	Salaries - City Hall	\$75,700.00	\$78,700.73	\$33,000.00	\$34,235.28	\$40,000.00
001-000-000-514-23-20-00	Benefits - City Hall	\$31,500.00	\$32,279.55	\$16,000.00	\$15,287.34	\$18,000.00
001-000-000-514-23-31-00	Supplies - City Hall	\$10,000.00	\$7,512.04	\$4,100.00	\$2,065.48	\$4,600.00
001-000-000-514-23-31-02	City Hall Equip	\$3,000.00	\$7,276.88	\$800.00	\$0.00	\$600.00
001-000-000-514-23-32-00	Fuel - City Hall	\$800.00	\$0.00	\$100.00	\$0.00	\$100.00
001-000-000-514-23-41-00	Professional Svcs - City Hall	\$10,000.00	\$2,615.23	\$2,105.50	\$445.25	\$10,500.00
001-000-000-514-23-41-01	Professional Svcs Code Pub and Advertising	\$1,200.00	\$955.00	\$1,900.00	\$963.46	\$1,500.00
001-000-000-514-23-41-02	Vision Programming - Software Maintenance	\$4,650.00	\$5,151.22	\$1,700.00	\$1,631.34	\$2,100.00
001-000-000-514-23-41-03	Professional Services-Online costs	\$2,500.00	\$1,041.80	\$0.00	\$370.95	\$0.00
001-000-000-514-23-41-04	Professional Svcs. Email hosting	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-514-23-41-30	Professional Svcs - City Hall	\$1,000.00	\$649.58	\$300.00	\$0.00	\$300.00
001-000-000-514-23-42-00	Communication - City Hall	\$0.00	\$0.00	\$0.00	\$0.17	\$100.00
001-000-000-514-23-42-01	Communications - Telephone	\$600.00	\$653.39	\$200.00	\$118.09	\$200.00
001-000-000-514-23-42-02	Communications - Cell City Hall	\$600.00	\$440.00	\$200.00	\$160.81	\$100.00
001-000-000-514-23-42-03	Communications - Postage	\$2,200.00	\$1,346.09	\$1,100.00	\$1,189.91	\$1,000.00
001-000-000-514-23-43-00	Travel - City Hall	\$1,000.00	\$128.60	\$700.00	\$0.00	\$750.00
001-000-000-514-23-44-01	Property Tax - City Hall	\$110.00	\$120.00	\$100.00	\$38.30	\$100.00
001-000-000-514-23-45-02	Operating Rentals - C.H. Copier Lease	\$1,200.00	\$789.30	\$1,000.00	\$694.66	\$900.00
001-000-000-514-23-45-03	TRANS OUT - Interfund Rent - Financial	\$9,737.00	\$5,720.61	\$2,910.82	(\$2,844.56)	\$550.00
001-000-000-514-23-45-04	Operating Rentals - Postage Machine	\$325.00	\$565.47	\$300.00	\$258.45	\$300.00
001-000-000-514-23-48-00	Repairs & Maintenance - City Hall	\$700.00	\$551.01	\$400.00	\$58.62	\$500.00
001-000-000-514-23-48-02	Repairs & Maintenance - C.H. Copier	\$2,100.00	\$2,464.38	\$2,000.00	\$1,462.87	\$2,000.00
001-000-000-514-23-48-03	Repairs & Maintenance - Vision	\$5,200.00	\$7,757.23	\$2,000.00	\$1,475.62	\$4,000.00
001-000-000-514-23-48-05	Repairs & Maintenance - Assyst	\$0.00	\$0.00	\$200.00	\$138.76	\$0.00
001-000-000-514-23-48-06	Repairs & Maintenance - MVTV	\$110.00	\$109.09	\$50.00	\$25.88	\$45.00

001-000-000-514-23-49-00	Miscellaneous - City Hall	\$4,500.00	\$3,048.48	\$1,500.00	\$515.17	\$1,500.00
001-000-000-514-23-49-02	Misc. Bank Svc. Charges	\$5,000.00	\$11,328.77	\$1,500.00	\$3,921.55	\$1,500.00
001-000-000-514-23-49-03	Work Order Program - PWKS	\$2,500.00	\$5,074.22	\$1,000.00	\$1,311.57	\$1,000.00
001-000-000-514-23-49-05	Miscellaneous-Training	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Total Financial Services		\$178,232.00	\$176,278.67	\$75,166.32	\$63,524.97	\$93,245.00
Records Services - Clerks						
001-000-000-514-30-10-00	Salaries - Rec. Services	\$11,800.00	\$12,036.74	\$10,000.00	\$9,369.99	\$10,800.00
001-000-000-514-30-20-00	Benefits - Rec. Services	\$5,400.00	\$5,493.79	\$6,000.00	\$5,728.11	\$6,900.00
001-000-000-514-30-31-00	Supplies - Rec. Services	\$6,200.00	\$2,138.08	\$0.00	\$0.00	\$0.00
001-000-000-514-30-41-00	Professional Svcs	\$2,000.00	\$425.37	\$0.00	\$0.00	\$0.00
001-000-000-514-30-41-10	Municipal Code Update	\$6,000.00	\$3,737.68	\$0.00	\$0.00	\$0.00
001-000-000-514-30-42-02	Communications - Cell	\$100.00	\$55.00	\$0.00	\$0.00	\$0.00
001-000-000-514-30-42-03	Communication / Postage	\$600.00	\$706.21	\$0.00	\$0.00	\$0.00
001-000-000-514-30-43-00	Travel	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-514-30-45-02	Operating Rentals - C.H. Copier Lease	\$1,300.00	\$510.98	\$0.00	\$0.00	\$0.00
001-000-000-514-30-45-04	Operating Rentals - Postage Machine	\$200.00	\$57.45	\$0.00	\$0.00	\$0.00
001-000-000-514-30-48-00	Repairs & Maintenance - Rec. Services	\$3,700.00	\$4,103.47	\$0.00	\$0.00	\$0.00
001-000-000-514-30-48-03	R&M Visions	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
001-000-000-514-30-49-00	Miscellaneous - Rec. Services	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Records Services - Clerks		\$38,800.00	\$29,264.77	\$16,000.00	\$15,098.10	\$17,750.00
Licensing						
001-000-000-514-81-31-00	Supplies - Licensing	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-514-81-42-03	Communications - Licensing	\$1,700.00	\$1,383.47	\$0.00	\$0.00	\$0.00
001-000-000-514-81-43-00	Travel	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-514-81-45-00	Operating Rentals - C.H. Copier Lease	\$0.00	\$343.55	\$0.00	\$0.00	\$0.00
001-000-000-514-81-45-04	Operating Rentals - Postage Machine	\$370.00	\$268.88	\$0.00	\$0.00	\$0.00
001-000-000-514-81-48-00	Repairs & Maintenance - Licensing	\$1,500.00	\$819.53	\$0.00	\$0.00	\$0.00
001-000-000-514-81-48-05	Repairs & Maintenance - Assyst	\$550.00	\$533.40	\$0.00	\$0.00	\$0.00
Total Licensing		\$5,120.00	\$3,348.83	\$0.00	\$0.00	\$0.00
Legal Services						
001-000-000-515-30-41-06	Legal Services - City Attorney	\$30,000.00	\$24,259.90	\$40,000.00	\$43,234.14	\$30,000.00
001-000-000-515-31-10-00	Legal Services - Salaries: Pros. Atty.	\$10,000.00	\$8,920.00	\$10,300.00	\$7,800.00	\$10,500.00
001-000-000-515-31-20-00	Legal Services - Benefits: Pros. Atty.	\$900.00	\$716.84	\$925.00	\$627.44	\$925.00
001-000-000-515-31-31-00	Legal Services - Supplies: Pros. Atty.	\$200.00	\$0.00	\$200.00	\$0.00	\$200.00
001-000-000-515-31-41-01	Conflict Prosecution Attorney	\$0.00	\$0.00	\$0.00	\$1,646.67	\$1,000.00
001-000-000-515-31-48-03	Repairs & Maintenance - Vision	\$0.00	\$0.00	\$80.00	\$77.69	\$150.00
001-000-000-515-91-41-00	Indigent Defense Cost	\$10,000.00	\$10,700.00	\$10,000.00	\$9,162.50	\$10,000.00
001-000-000-515-91-41-02	Indigent Defense/Conflict Attorney	\$1,500.00	\$900.00	\$1,500.00	\$1,150.00	\$1,500.00
Total Legal Services		\$52,600.00	\$45,496.74	\$63,005.00	\$63,698.44	\$54,275.00
Risk Management						

001-000-000-517-60-46-00	Workers Comp Svcs - AWC Retro	\$3,000.00	\$2,302.43	\$2,500.00	\$9,857.76	\$1,500.00
Total Risk Management		\$3,000.00	\$2,302.43	\$2,500.00	\$9,857.76	\$1,500.00
Personnel Services						
001-000-000-518-10-10-00	Salaries - Personnel Svrs.	\$14,600.00	\$15,729.45	\$14,000.00	\$13,335.06	\$17,000.00
001-000-000-518-10-20-00	Benefits - Personnel Svrs.	\$6,800.00	\$6,877.72	\$7,200.00	\$6,909.37	\$8,500.00
001-000-000-518-10-31-00	Supplies - Personnel Services	\$5,000.00	\$2,168.66	\$0.00	\$0.00	\$0.00
001-000-000-518-10-41-02	Prof Svcs - Vision	\$1,600.00	\$1,717.08	\$0.00	\$0.00	\$0.00
001-000-000-518-10-42-02	Communications - Cell	\$500.00	\$55.00	\$0.00	\$0.00	\$0.00
001-000-000-518-10-42-03	Communications - Licensing	\$700.00	\$445.82	\$0.00	\$0.00	\$0.00
001-000-000-518-10-43-00	Travel - Personnel Svrs.	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-518-10-45-02	Operating Rentals - C. H. Copier Lease	\$250.00	\$102.20	\$0.00	\$0.00	\$0.00
001-000-000-518-10-45-04	Operating Rentals - Postage Machine	\$200.00	\$128.49	\$0.00	\$0.00	\$0.00
001-000-000-518-10-48-03	Repairs & Maintenance - Vision & Canon	\$1,750.00	\$2,506.10	\$0.00	\$0.00	\$0.00
001-000-000-518-10-49-00	Miscellaneous - Personnel Svrs.	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-518-30-46-00	Insurance Premium	\$37,500.00	\$37,565.74	\$36,650.00	\$36,944.00	\$37,000.00
001-000-000-518-90-42-00	CATV Contract	\$26,000.00	\$23,976.62	\$26,000.00	\$24,544.46	\$28,000.00
001-000-000-518-90-49-01	Misc-Personnel	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Personnel Services		\$96,600.00	\$91,272.88	\$83,850.00	\$81,732.89	\$90,500.00
Public Safety						
001-000-000-521-10-00-00	Salaries - Admin ZPD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-521-10-10-00	Salaries - ZPD	\$71,100.00	\$69,987.68	\$157,900.00	\$146,514.87	\$111,000.00
001-000-000-521-10-20-00	Benefits Admin - ZPD	\$27,050.00	\$26,397.76	\$55,100.00	\$49,028.21	\$55,800.00
001-000-000-521-10-31-00	Supplies Office / Operating - ZPD	\$3,500.00	\$3,288.44	\$3,500.00	\$3,298.51	\$7,500.00
001-000-000-521-10-31-02	ZPD Supplies-Locker Room	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-521-10-31-10	Supplies - Uniforms - ZPD	\$500.00	\$421.19	\$1,000.00	\$696.18	\$1,700.00
001-000-000-521-10-31-20	Supplies - Civil Service Board - ZPD	\$500.00	\$165.99	\$500.00	\$0.00	\$500.00
001-000-000-521-10-32-00	Fuel	\$4,000.00	\$3,515.14	\$4,000.00	\$2,950.68	\$3,500.00
001-000-000-521-10-35-00	Small Tools & Equipment	\$7,700.00	\$3,046.12	\$6,500.00	\$6,538.29	\$6,500.00
001-000-000-521-10-41-00	Professional Services - ZPD	\$4,000.00	\$2,864.30	\$4,000.00	\$4,737.26	\$4,000.00
001-000-000-521-10-41-10	Bloodborn Path/Flu/Medical - ZPD	\$500.00	\$178.52	\$500.00	\$187.00	\$500.00
001-000-000-521-10-42-01	Communications - Telephone	\$4,000.00	\$3,970.80	\$4,000.00	\$4,410.28	\$4,000.00
001-000-000-521-10-42-02	Communications - Cell/Pager/Other	\$2,000.00	\$550.00	\$4,000.00	\$2,702.01	\$4,000.00
001-000-000-521-10-44-00	Advertising - ZPD	\$150.00	\$0.00	\$300.00	\$0.00	\$300.00
001-000-000-521-10-44-01	Property Taxes - ZPD	\$82.50	\$90.00	\$90.00	\$105.00	\$90.00
001-000-000-521-10-45-00	Operating Rentals - ZPD	\$3,500.00	\$2,319.24	\$3,000.00	\$2,319.24	\$2,700.00
001-000-000-521-10-45-03	TRANS OUT - Interfund Rent - ZPD	\$18,910.00	\$15,977.75	\$22,732.73	\$14,959.36	\$15,036.55
001-000-000-521-10-48-00	Repairs & Maintenance - ZPD	\$3,500.00	\$7,054.34	\$5,500.00	\$4,525.63	\$3,000.00
001-000-000-521-10-48-02	Repairs & Maintenance - P.D. Copier	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-521-10-48-03	Repairs & Maintenance - Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00
001-000-000-521-10-48-06	Repairs & Maintenance - MVTV	\$110.00	\$109.09	\$110.00	\$109.09	\$75.00

001-000-000-521-10-49-00	Miscellaneous - ZPD	\$1,000.00	\$770.17	\$1,000.00	\$1,403.65	\$1,500.00
001-000-000-521-10-49-30	Education Reimb - ZPD	\$3,500.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00
Investigations						
001-000-000-521-21-10-00	Salaries - Investigations - ZPD	\$59,960.00	\$56,641.66	\$61,800.00	\$59,117.84	\$61,800.00
001-000-000-521-21-20-00	Benefits - Investigations - ZPD	\$25,725.00	\$24,678.64	\$26,500.00	\$25,571.68	\$28,600.00
001-000-000-521-21-31-00	Supplies - Office - Operating - Invest - ZPD	\$500.00	\$22.90	\$500.00	\$243.20	\$500.00
001-000-000-521-21-31-01	Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00
001-000-000-521-21-31-02	Supplies - Property Room	\$3,000.00	\$1,170.80	\$500.00	\$149.19	\$500.00
001-000-000-521-21-31-10	Supplies - Uniforms - Invest - ZPD	\$500.00	\$81.28	\$500.00	\$160.77	\$500.00
001-000-000-521-21-32-00	Fuel - Investigations - ZPD	\$1,500.00	\$1,196.98	\$1,500.00	\$1,533.46	\$2,000.00
001-000-000-521-21-35-00	Small Tools & Equipment - ZPD	\$1,000.00	\$1,451.95	\$1,500.00	\$124.92	\$1,000.00
001-000-000-521-21-41-00	Professional Services - Invest - ZPD	\$500.00	\$200.00	\$500.00	\$66.38	\$500.00
001-000-000-521-21-42-00	Communications - Cellular - Invest - ZPD	\$600.00	\$50.00	\$600.00	\$1.68	\$600.00
001-000-000-521-21-43-00	Travel - Investigations - ZPD	\$500.00	\$0.00	\$0.00	\$131.46	\$500.00
001-000-000-521-21-48-06	Repairs & Maintenance - MVTV	\$0.00	\$0.00	\$0.00	\$0.00	\$40.00
001-000-000-521-21-49-00	Miscellaneous - Investigations - ZPD	\$500.00	\$500.00	\$500.00	\$0.00	\$500.00
Total Investigations		\$94,285.00	\$85,994.21	\$94,400.00	\$87,100.58	\$97,640.00
Patrol						
001-000-000-521-22-10-00	Salaries - Patrol - ZPD	\$315,500.00	\$333,994.92	\$340,000.00	\$366,529.19	\$350,000.00
001-000-000-521-22-10-10	Salaries - Reserves - Patrol - ZPD	\$15,000.00	\$10,576.00	\$6,500.00	\$8,669.50	\$7,000.00
001-000-000-521-22-20-00	Benefits - Patrol - ZPD	\$143,000.00	\$147,375.13	\$152,300.00	\$156,395.06	\$165,500.00
001-000-000-521-22-20-10	Benefits - Reserves - Patrol - ZPD	\$2,800.00	\$1,323.75	\$1,000.00	\$1,118.78	\$1,200.00
001-000-000-521-22-31-00	Supplies - Office & Oper - Patrol - ZPD	\$500.00	\$478.20	\$500.00	\$404.00	\$500.00
001-000-000-521-22-31-10	Supplies - Uniforms - Patrol - ZPD	\$6,000.00	\$5,584.64	\$5,500.00	\$5,534.12	\$12,100.00
001-000-000-521-22-31-20	Supplies-Legends Donation	\$3,000.00	\$2,988.84	\$0.00	\$0.00	\$0.00
001-000-000-521-22-32-00	Fuel - Patrol - ZPD	\$14,000.00	\$10,936.95	\$13,000.00	\$10,424.25	\$13,000.00
001-000-000-521-22-35-00	Equipment - Patrol - ZPD	\$3,000.00	\$1,394.44	\$3,000.00	\$6,982.81	\$3,000.00
001-000-000-521-22-35-01	TSC School Zone Grant - Patrol	\$1,500.00	\$1,225.00	\$10,500.00	\$2,987.23	\$1,500.00
001-000-000-521-22-35-02	DOJ Ballis Vest Grant - Patrol - ZPD	\$600.00	\$0.00	\$600.00	\$0.00	\$600.00
001-000-000-521-22-35-03	TSC Mini Grant - Patrol - ZPD	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
001-000-000-521-22-35-05	ZPD-Server	\$0.00	\$0.00	\$0.00	\$0.00	\$3,700.00
001-000-000-521-22-41-00	Professional Services - Patrol - ZPD	\$2,000.00	\$0.00	\$1,000.00	\$485.75	\$1,000.00
001-000-000-521-22-42-02	Communications - Cell/Pager/Other	\$3,000.00	\$3,762.73	\$3,000.00	\$3,394.69	\$3,000.00
001-000-000-521-22-48-06	Repairs & Maintenance - MVTV	\$0.00	\$0.00	\$0.00	\$0.00	\$215.00
001-000-000-521-22-49-00	Miscellaneous - Patrol - ZPD	\$500.00	\$0.00	\$500.00	\$1.75	\$500.00
001-000-000-521-22-49-01	WASPC Traf Sfty Eq Grnt - Patrol ZPD	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
001-000-000-521-22-49-51	TSC Mini Grant - Patrol - ZPD	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
Total Patrol		\$513,400.00	\$520,640.60	\$540,400.00	\$562,927.13	\$565,815.00
Training						
001-000-000-521-40-31-00	Supplies ZPD Training	\$4,000.00	\$2,655.26	\$4,000.00	\$1,437.20	\$4,000.00

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001-000-000-521-40-35-00	Small Tools & Equipment - ZPD	\$2,700.00	\$1,897.02	\$2,000.00	\$525.94	\$2,700.00
001-000-000-521-40-43-00	Travel - Lodging/Meals - ZPD Training	\$3,500.00	\$2,641.41	\$3,500.00	\$4,755.94	\$5,500.00
001-000-000-521-40-49-00	Miscellaneous - ZPD Training	\$7,000.00	\$1,576.06	\$3,500.00	\$851.00	\$5,500.00
Total Training		\$17,200.00	\$8,769.75	\$13,000.00	\$7,570.08	\$17,700.00
Total Public Safety		\$782,987.50	\$756,111.09	\$926,532.73	\$902,083.05	\$908,106.55
Fire Suppression						
001-000-000-522-20-10-00	Salaries - Chief - Fire	\$12,000.00	\$10,464.96	\$14,400.00	\$14,400.00	\$16,800.00
001-000-000-522-20-10-10	Salaries - Volunteer Fire	\$17,000.00	\$16,699.83	\$18,500.00	\$18,498.86	\$19,200.00
001-000-000-522-20-10-20	Salaries - Part Timer Fire	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-522-20-20-00	Benefits - Chief - Fire	\$1,100.00	\$98.40	\$5,500.00	\$5,067.84	\$4,750.00
001-000-000-522-20-20-20	Benefits - Part Timer Fire	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-522-20-21-00	Benefits - Volunteers - Fire	\$3,310.00	\$3,260.92	\$1,500.00	\$3,845.16	\$3,900.00
001-000-000-522-20-31-00	Supplies - Fire	\$1,916.60	\$2,359.97	\$2,500.00	\$2,485.15	\$3,000.00
001-000-000-522-20-31-02	Supplies-Grant	\$0.00	\$0.00	\$0.00	\$2,267.92	\$0.00
001-000-000-522-20-31-10	PPE - Fire	\$5,000.00	\$5,086.83	\$5,000.00	\$10,132.81	\$7,000.00
001-000-000-522-20-32-00	Fuel - Fire	\$2,000.00	\$1,948.74	\$2,000.00	\$1,495.87	\$1,000.00
001-000-000-522-20-35-00	Small Tools & Equipment - Fire	\$3,000.00	\$2,987.06	\$3,000.00	\$1,669.27	\$3,000.00
001-000-000-522-20-41-00	Professional Services	\$600.00	\$0.00	\$600.00	\$122.30	\$600.00
001-000-000-522-20-41-02	Software Programming/Maintenance**	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-522-20-42-00	Communications - Fire	\$0.00	\$142.84	\$0.00	\$0.00	\$0.00
001-000-000-522-20-42-01	Communications - Telephone	\$4,150.00	\$2,411.53	\$4,150.00	\$2,755.21	\$2,500.00
001-000-000-522-20-42-02	Communications - Cell	\$850.00	\$550.00	\$600.00	\$600.00	\$600.00
001-000-000-522-20-43-00	Travel - Fire	\$0.00	\$11.87	\$500.00	\$0.00	\$500.00
001-000-000-522-20-45-03	TRANS OUT - Interfund Rent - Fire	\$5,900.00	\$4,727.49	\$6,577.51	\$4,510.89	\$2,564.32
001-000-000-522-20-45-10	Y.C.F.D. Station Rent - Fire	\$15,904.00	\$15,899.68	\$16,181.64	\$16,181.64	\$16,510.00
001-000-000-522-20-47-01	Utilities - W/S/G	\$1,300.00	\$1,597.98	\$1,300.00	\$1,489.75	\$1,300.00
001-000-000-522-20-48-00	Repairs & Maintenance - Fire	\$3,350.00	\$3,056.44	\$9,000.00	\$9,132.67	\$4,500.00
001-000-000-522-20-48-01	Repair & Maintenance/Antique	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
001-000-000-522-20-48-03	Repairs & Maintenance - Vision	\$0.00	\$0.00	\$490.00	\$485.55	\$500.00
001-000-000-522-20-48-06	Repairs & Maintenance - MVTV	\$110.00	\$109.09	\$110.00	\$109.09	\$36.00
001-000-000-522-20-49-00	Miscellaneous - Fire	\$400.00	\$110.98	\$400.00	\$128.37	\$400.00
001-000-000-522-20-49-01	School Assessment - Fire	\$11,871.70	\$1,319.62	\$12,594.46	\$0.00	\$1,500.00
001-000-000-522-20-49-10	Misc./Fire Training - Fire	\$1,300.00	\$577.27	\$1,500.00	\$99.76	\$1,500.00
001-000-000-522-20-51-00	Dispatch - Fire	\$4,500.00	\$6,035.57	\$6,000.00	\$6,376.50	\$6,600.00
001-000-000-522-20-51-01	Prof Svcs-Dispatch Contract-ZPD	\$2,000.00	\$843.34	\$2,000.00	\$0.00	\$800.00
Total Fire Suppression		\$97,762.30	\$80,300.41	\$114,403.61	\$101,854.61	\$104,060.32
Electric Monitoring						
001-000-000-523-20-51-00	Prof Svcs Electr. Monitoring - ZPD-Def/Corr	\$1,000.00	\$0.00	\$1,000.00	\$694.91	\$1,000.00
Total Electric Monitoring		\$1,000.00	\$0.00	\$1,000.00	\$694.91	\$1,000.00
Care And Custody Of Prisoners						

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001-000-000-523-60-31-00	Care of Prisoners - Inmate Meals	\$5,500.00	\$473.82	\$1,000.00	\$58.82	\$500.00
001-000-000-523-60-41-00	Prof Svcs Medical - ZPD-Det/Corr	\$5,000.00	\$320.07	\$5,000.00	\$623.03	\$5,000.00
001-000-000-523-60-51-00	Care of Prisoners - ZPD-Det/Corr	\$21,000.00	\$18,487.94	\$21,000.00	\$20,811.00	\$22,000.00
Total Care And Custody Of Prisoners		\$31,500.00	\$19,281.83	\$27,000.00	\$21,492.85	\$27,500.00
Housing and Community						
001-000-000-524-20-10-00	Salaries - Bldg Insp. - Community	\$33,000.00	\$31,416.92	\$50,700.00	\$49,468.74	\$54,300.00
001-000-000-524-20-10-20	Salaries - PT Bldg Insp. - Community	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-524-20-20-00	Benefits - Bldg Insp. - Community	\$18,400.00	\$17,595.67	\$28,800.00	\$27,313.22	\$30,900.00
001-000-000-524-20-20-20	Benefits - PT Bldg Insp. - Community	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-524-20-31-00	Supplies - Community Dev.	\$2,000.00	\$1,693.76	\$1,500.00	\$504.86	\$1,500.00
001-000-000-524-20-31-01	Supplies-Other	\$0.00	\$0.00	\$1,000.00	\$405.48	\$1,000.00
001-000-000-524-20-32-00	Fuel - Community Dev.	\$2,000.00	\$492.72	\$2,000.00	\$587.54	\$1,000.00
001-000-000-524-20-35-00	Machinery & Equipment	\$2,000.00	\$142.68	\$2,000.00	\$41.97	\$1,500.00
001-000-000-524-20-41-00	Professional Services	\$2,100.00	\$252.00	\$4,500.00	\$0.00	\$2,500.00
001-000-000-524-20-41-02	Software Programming/Maintenance**	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-524-20-42-01	Communications - Telephone	\$1,650.00	\$859.57	\$800.00	\$788.99	\$700.00
001-000-000-524-20-42-02	Communications - Cell	\$810.00	\$192.50	\$210.00	\$630.00	\$600.00
001-000-000-524-20-43-00	Travel - Community Dev.	\$500.00	\$74.04	\$600.00	\$48.64	\$600.00
001-000-000-524-20-44-01	Property Taxes - Community Dev.	\$27.50	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-524-20-45-03	TRANS OUT - Interfund Rent - Bldg.	\$2,850.00	\$2,150.43	\$0.00	\$0.00	\$0.00
001-000-000-524-20-47-00	Utilities - Community Dev.	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-524-20-48-00	Repairs & Maintenance - Community Dev.	\$550.00	\$6.11	\$0.00	\$0.00	\$0.00
001-000-000-524-20-48-01	Repairs and Maint Bldg. Computer	\$700.00	\$539.50	\$1,000.00	\$0.00	\$1,000.00
001-000-000-524-20-48-03	Repairs & Maintenance - Vision	\$0.00	\$0.00	\$1,120.00	\$1,501.98	\$980.00
001-000-000-524-20-48-05	Repairs & Maintenance - Assyst	\$1,225.00	\$1,200.15	\$1,260.00	\$1,237.95	\$0.00
001-000-000-524-20-48-06	Repairs & Maintenance - MVTV	\$110.00	\$109.09	\$110.00	\$109.09	\$40.00
001-000-000-524-20-48-07	R&M Building Software	\$0.00	\$0.00	\$1,800.00	\$1,800.00	\$1,800.00
001-000-000-524-20-49-00	Miscellaneous - Community Dev.	\$2,900.00	\$1,296.00	\$2,900.00	\$802.50	\$2,000.00
Total Housing and Community		\$71,222.50	\$58,021.14	\$100,300.00	\$85,240.96	\$100,420.00
Emergency Preparedness						
001-000-000-525-60-49-00	Emerg Svces Fee/YVOEM - Comm	\$3,526.00	\$3,526.00	\$3,550.00	\$3,526.00	\$3,492.00
Total Emergency Preparedness		\$3,526.00	\$3,526.00	\$3,550.00	\$3,526.00	\$3,492.00
Operations - Contracted Services						
001-000-000-528-60-51-01	Prof Svcs-Dispatch Contract-ZPD	\$28,500.00	\$28,940.64	\$30,500.00	\$37,622.84	\$31,910.00
001-000-000-528-60-51-03	Professional Services-YACORP	\$8,000.00	\$7,793.40	\$8,500.00	\$5,459.03	\$10,000.00
001-000-000-528-60-51-04	Professional Services/WSP/ACCESS	\$2,200.00	\$2,136.00	\$2,400.00	\$1,602.00	\$2,400.00
Total Operations - Contracted Services		\$38,700.00	\$38,870.04	\$41,400.00	\$44,683.87	\$44,310.00
Dispatch						
001-000-000-528-80-10-00	Salaries-Dispatch	\$40,800.00	\$42,800.52	\$0.00	\$0.00	\$0.00
001-000-000-528-80-20-00	Benefits-Dispatch	\$24,500.00	\$25,472.74	\$0.00	\$0.00	\$0.00

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001-000-000-528-80-31-00	Supplies - Office/Oper-Dispatch	\$250.00	\$373.82	\$0.00	\$0.00	\$0.00
001-000-000-528-80-31-10	Supplies - Uniforms Dispatch	\$250.00	\$246.87	\$0.00	\$0.00	\$0.00
001-000-000-528-80-42-00	Communications - Dispatch	\$3,400.00	\$3,233.15	\$0.00	\$0.00	\$0.00
Total Dispatch		\$69,200.00	\$72,127.10	\$0.00	\$0.00	\$0.00
Garbage and Solid Waste Utilities						
001-000-000-537-10-10-00	Salaries - Garbage/Solid Waste	\$22,100.00	\$23,051.29	\$3,700.00	\$4,252.48	\$3,700.00
001-000-000-537-10-20-00	Benefits - Garbage/Solid Waste	\$13,200.00	\$12,922.80	\$1,700.00	\$153.78	\$1,750.00
001-000-000-537-10-31-00	Supplies - Garbage/Solid Waste	\$300.00	\$156.57	\$300.00	\$319.87	\$500.00
001-000-000-537-10-35-00	Small Tools & Equipment	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,000.00
001-000-000-537-10-41-00	Prof. Serv.-Yak Waste - Garbage	\$240,000.00	\$254,043.76	\$255,400.00	\$265,341.42	\$275,000.00
001-000-000-537-10-42-02	Communications - Cell	\$0.00	\$0.00	\$0.00	\$0.00	\$30.00
001-000-000-537-10-42-03	Communications - Postage	\$4,000.00	\$1,943.06	\$2,100.00	\$2,309.09	\$2,150.00
001-000-000-537-10-44-00	Property Taxes - Garbage/Solid Waste	\$27.50	\$0.00	\$27.50	\$0.00	\$27.50
001-000-000-537-10-44-01	St. of WA Exc. Tax Comb - B&O	\$14,000.00	\$18,191.07	\$16,000.00	\$18,421.52	\$17,000.00
001-000-000-537-10-45-04	Operating Rentals - Postage Machine	\$600.00	\$397.72	\$540.00	\$543.56	\$550.00
001-000-000-537-10-48-01	Repairs & Maintenance	\$0.00	\$0.00	\$0.00	\$31.67	\$0.00
001-000-000-537-10-48-03	Repairs & Maintenance - Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$5.00
001-000-000-537-10-48-06	Repairs & Maintenance - MVTV	\$0.00	\$0.00	\$0.00	\$0.00	\$5.00
Total Garbage and Solid Waste Utilities		\$295,727.50	\$310,706.27	\$281,267.50	\$291,373.39	\$301,717.50
Weed Control						
001-000-000-553-60-10-00	Salaries - Weed Control	\$5,600.00	\$5,019.23	\$5,800.00	\$5,478.29	\$6,700.00
001-000-000-553-60-20-00	Benefits - Weed Control	\$2,900.00	\$2,577.93	\$3,000.00	\$2,824.75	\$3,800.00
001-000-000-553-60-31-00	Supplies - Weed Control	\$3,000.00	\$1,972.79	\$3,300.00	\$1,803.56	\$2,500.00
001-000-000-553-60-31-06	Weed Control - Supplies - Clothing	\$0.00	\$0.00	\$0.00	\$406.04	\$100.00
001-000-000-553-60-32-00	Fuel - Weed Control	\$1,000.00	\$0.00	\$1,100.00	\$182.41	\$750.00
001-000-000-553-60-42-02	Communications - Cell	\$600.00	\$55.00	\$60.00	\$60.00	\$60.00
001-000-000-553-60-48-00	Repairs & Maintenance - Weed Control	\$1,350.00	\$0.00	\$1,350.00	\$0.00	\$1,000.00
001-000-000-553-60-48-03	Repairs & Maintenance - Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$10.00
001-000-000-553-60-48-06	Repairs & Maintenance - MVTV	\$0.00	\$0.00	\$0.00	\$0.00	\$5.00
001-000-000-553-60-49-00	Miscellaneous - Weed Control	\$100.00	\$40.17	\$100.00	\$118.78	\$0.00
Total Weed Control		\$14,550.00	\$9,665.12	\$14,710.00	\$10,873.83	\$14,925.00
Assess - Pollution						
001-000-000-553-70-49-00	Clean Air Auth. - Assess - Pollution	\$1,246.00	\$1,246.00	\$1,256.00	\$1,256.00	\$1,256.00
Total Assess - Pollution		\$1,246.00	\$1,246.00	\$1,256.00	\$1,256.00	\$1,256.00
Animal Control						
001-000-000-554-30-10-00	Salaries - Animal Control	\$7,100.00	\$6,451.06	\$8,400.00	\$7,883.88	\$9,400.00
001-000-000-554-30-20-00	Benefits - Animal Control	\$3,650.00	\$3,353.37	\$4,400.00	\$4,174.55	\$5,300.00
001-000-000-554-30-31-00	Supplies - Animal Control	\$1,500.00	\$452.98	\$1,700.00	\$965.56	\$1,200.00
001-000-000-554-30-31-06	Animal Control - Supplies - Clothing	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
001-000-000-554-30-41-00	Prof Svcs	\$300.00	\$0.00	\$300.00	\$0.00	\$300.00

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001-000-000-554-30-42-02	Communications - Cell	\$600.00	\$71.50	\$78.00	\$90.00	\$90.00
001-000-000-554-30-48-03	Repairs & Maintenance - Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$327.00
001-000-000-554-30-48-05	Repairs & Maintenance - Assyst	\$1,525.00	\$1,511.30	\$1,590.00	\$1,558.90	\$0.00
001-000-000-554-30-48-06	Repairs & Maintenance - MVTV	\$0.00	\$0.00	\$0.00	\$0.00	\$10.00
Total Animal Control		\$14,675.00	\$11,840.21	\$16,468.00	\$14,672.89	\$16,727.00
Planning and Community Development						
001-000-000-558-60-10-00	Salaries - Office Planner	\$28,600.00	\$28,093.16	\$28,700.00	\$30,195.82	\$30,000.00
001-000-000-558-60-10-10	Salaries - Planning Comm. - Planning	\$2,300.00	\$2,155.00	\$4,330.00	\$1,515.00	\$4,350.00
001-000-000-558-60-20-00	Benefits - Office Planner	\$11,500.00	\$11,792.66	\$12,600.00	\$12,811.76	\$13,350.00
001-000-000-558-60-20-10	Benefits - Planning Comm. - Planning	\$250.00	\$182.07	\$370.00	\$423.77	\$400.00
001-000-000-558-60-31-00	Supplies - Planning	\$2,000.00	\$84.01	\$2,600.00	\$809.59	\$2,600.00
001-000-000-558-60-31-01	Planning Supplies-Chairs	\$0.00	\$324.15	\$0.00	\$0.00	\$0.00
001-000-000-558-60-31-02	Supplies-Economic Revitalization	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
001-000-000-558-60-32-00	Fuel - Planning	\$500.00	\$165.50	\$550.00	\$237.48	\$500.00
001-000-000-558-60-35-00	Equipment - Planning	\$1,000.00	\$0.00	\$1,100.00	\$0.00	\$1,100.00
001-000-000-558-60-35-01	Equipment-Computer	\$0.00	\$0.00	\$0.00	\$0.00	\$3,600.00
001-000-000-558-60-35-02	Small Tools/Equip-Planning	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00
001-000-000-558-60-41-00	Advertising - Planning	\$3,000.00	\$1,599.51	\$3,300.00	\$352.77	\$2,000.00
001-000-000-558-60-41-10	Professional Services - Other	\$500.00	\$48.69	\$2,009.50	\$20.00	\$2,500.00
001-000-000-558-60-41-40	Professional Services - Huibregtse	\$2,000.00	\$650.01	\$6,200.00	\$8,116.50	\$7,200.00
001-000-000-558-60-41-41	Professional Services-Construction Stds.	\$3,076.92	\$2,452.97	\$0.00	\$0.00	\$0.00
001-000-000-558-60-41-60	Professional Services - Other	\$1,000.00	\$508.77	\$1,100.00	\$107.90	\$2,000.00
001-000-000-558-60-41-80	Prof. Svcs. Hearing Examiner	\$7,000.00	\$6,264.00	\$7,700.00	\$1,585.00	\$5,000.00
001-000-000-558-60-42-01	Communications - Telephone	\$600.00	\$491.17	\$460.00	\$450.93	\$460.00
001-000-000-558-60-42-02	Communications - Cell Planning	\$600.00	\$220.00	\$240.00	\$240.00	\$240.00
001-000-000-558-60-43-00	Travel - Planning	\$500.00	\$184.56	\$750.00	\$357.09	\$500.00
001-000-000-558-60-44-00	Taxes - Assessments	\$30.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-558-60-45-03	TRANS OUT - Interfund Rent - Plan. Comm	\$1,830.00	\$1,546.23	\$3,956.68	\$3,052.83	\$3,980.54
001-000-000-558-60-48-01	Repairs % Maintenance-Computer	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00
001-000-000-558-60-48-03	Repairs & Maintenance - Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
001-000-000-558-60-48-05	Repairs & Maintenance - Assyst	\$1,225.00	\$1,200.15	\$1,260.00	\$1,237.95	\$0.00
001-000-000-558-60-48-06	Repairs & Maintenance - MVTV	\$110.00	\$109.09	\$110.00	\$109.09	\$15.00
001-000-000-558-60-48-07	R&M Planning Software	\$0.00	\$0.00	\$1,800.00	\$1,800.00	\$1,800.00
001-000-000-558-60-49-00	Miscellaneous - Planning	\$2,500.00	\$485.00	\$4,000.00	\$842.00	\$2,700.00
001-000-000-558-70-49-01	Economic Dev. - Dues New Vision	\$1,450.00	\$1,450.00	\$1,450.00	\$1,450.00	\$1,450.00
001-000-000-558-70-49-02	Economic Dev. - Dues YVCOG	\$6,629.00	\$6,629.00	\$2,594.00	\$2,594.00	\$2,603.00
001-000-000-558-70-49-03	Economic Dev. - Dues DRYVE	\$375.00	\$0.00	\$375.00	\$375.00	\$375.00
Total Planning and Community Development		\$78,575.92	\$66,635.70	\$87,555.18	\$68,684.48	\$92,923.54
Community Development Services						
001-000-000-559-30-41-00	Professional Svcs./Teapot Property	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00

Total Community Development Services		\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Substance Abuse						
001-000-000-566-10-51-00	Alcohol Program - Substance Abuse	\$1,000.00	\$721.99	\$1,000.00	\$836.38	\$1,000.00
	Total Substance Abuse	\$1,000.00	\$721.99	\$1,000.00	\$836.38	\$1,000.00
Parks & Recreation Program						
001-000-000-571-20-10-00	Salaries - P&R Program	\$1,900.00	\$1,924.57	\$1,900.00	\$1,875.00	\$1,900.00
001-000-000-571-20-10-01	Salaries - P&R Program - Soccer	\$0.00	\$0.00	\$1,900.00	\$1,875.00	\$1,900.00
001-000-000-571-20-20-00	Benefits - P&R Program	\$230.00	\$180.17	\$220.00	\$185.10	\$220.00
001-000-000-571-20-20-01	Benefits - P&R Program - Soccer	\$0.00	\$0.00	\$200.00	\$253.71	\$220.00
001-000-000-571-20-31-00	Supplies - P&R Program	\$1,000.00	\$660.14	\$1,200.00	\$1,519.94	\$1,500.00
001-000-000-571-20-31-01	Supplies - P&R Program - Soccer	\$0.00	\$0.00	\$3,300.00	\$2,498.32	\$1,500.00
	Total Parks & Recreation Program	\$3,130.00	\$2,764.88	\$8,720.00	\$8,207.07	\$7,240.00
Library Services						
001-000-000-572-20-31-00	Supplies - Library	\$750.00	\$906.96	\$750.00	\$69.02	\$700.00
001-000-000-572-20-31-02	Library (ADA) Improvements	\$220.00	\$8.58	\$600.00	\$0.00	\$0.00
001-000-000-572-20-44-00	Property Taxes - Library	\$27.50	\$30.00	\$30.00	\$35.00	\$35.00
	Total Library Services	\$997.50	\$945.54	\$1,380.00	\$104.02	\$735.00
Civic Center						
001-000-000-575-50-31-00	Supplies - Civic Center	\$500.00	\$280.42	\$500.00	\$141.35	\$500.00
001-000-000-575-50-31-02	Civic Center (ADA) Improvements	\$0.00	\$103.47	\$2,600.00	\$0.00	\$0.00
001-000-000-575-50-48-00	Repairs & Maintenance - Civic Center	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
	Total Civic Center	\$500.00	\$383.89	\$3,600.00	\$141.35	\$1,000.00
Swimming Pools						
001-000-000-576-20-10-00	Salaries - Swimming Pool	\$13,400.00	\$12,945.69	\$16,300.00	\$4,896.61	\$0.00
001-000-000-576-20-20-00	Benefits - Swimming Pool	\$3,000.00	\$2,951.23	\$4,500.00	\$2,706.18	\$0.00
001-000-000-576-20-31-00	Supplies - Swimming Pool	\$6,560.00	\$6,547.62	\$4,400.00	\$1,174.47	\$0.00
001-000-000-576-20-31-01	Pool (ADA) Improvements	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-576-20-41-00	Advertising - Pool	\$500.00	\$334.73	\$500.00	\$255.00	\$0.00
001-000-000-576-20-42-01	Communications - Telephone Pool	\$100.00	\$116.56	\$200.00	\$0.00	\$0.00
001-000-000-576-20-42-02	Communications - Cell Swimming Pool	\$200.00	\$27.50	\$30.00	\$60.00	\$0.00
001-000-000-576-20-44-01	Property Taxes - General Parks	\$247.50	\$270.00	\$270.00	\$315.00	\$0.00
001-000-000-576-20-49-00	Miscellaneous - Swimming Pool	\$350.00	\$25.00	\$350.00	\$0.00	\$0.00
	Total Swimming Pools	\$24,657.50	\$23,218.33	\$26,550.00	\$9,407.26	\$0.00
General Parks						
001-000-000-576-80-10-00	Salaries - General Parks	\$17,000.00	\$16,228.70	\$42,900.00	\$36,790.58	\$76,900.00
001-000-000-576-80-20-00	Benefits - General Parks	\$7,900.00	\$7,528.74	\$16,700.00	\$14,045.22	\$37,600.00
001-000-000-576-80-31-00	Supplies - General Parks	\$7,500.00	\$9,082.09	\$10,000.00	\$10,969.64	\$10,000.00
001-000-000-576-80-31-02	Supplies - Dev. Fees	\$2,250.00	\$673.91	\$2,500.00	\$302.35	\$0.00
001-000-000-576-80-31-03	Supplies - Gilmore house	\$500.00	\$65.49	\$0.00	\$0.00	\$0.00
001-000-000-576-80-31-04	Supplies-Parks-ADA	\$2,260.00	\$67.98	\$6,800.00	\$0.00	\$1,600.00

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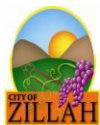
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001-000-000-576-80-31-05	Supplies-Parks Donation	\$2,000.00	\$1,566.33	\$0.00	\$0.00	\$0.00
001-000-000-576-80-31-06	Parks - Supplies - Clothing	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
001-000-000-576-80-32-00	Fuel - General Parks	\$1,000.00	\$383.24	\$1,000.00	\$914.57	\$1,500.00
001-000-000-576-80-35-00	Small Tools & Equipment - Parks	\$1,000.00	\$20.00	\$4,000.00	\$158.61	\$2,500.00
001-000-000-576-80-41-00	Professional Services - General Parks	\$2,500.00	\$1,450.00	\$750.00	\$1,040.41	\$700.00
001-000-000-576-80-41-01	Advertising - Parks	\$0.00	\$0.00	\$0.00	\$65.45	\$0.00
001-000-000-576-80-42-01	Communications - Teapot Internet svc	\$1,500.00	\$1,928.07	\$1,650.00	\$1,999.66	\$1,700.00
001-000-000-576-80-42-02	Communications - Cell	\$300.00	\$211.00	\$232.00	\$557.50	\$720.00
001-000-000-576-80-44-01	Property Taxes - General Parks	\$550.00	\$579.40	\$600.00	\$659.40	\$700.00
001-000-000-576-80-47-01	Utilities - W/S/G	\$11,200.00	\$8,865.20	\$8,000.00	\$9,691.75	\$7,500.00
001-000-000-576-80-47-02	Utilities - Electricity	\$12,600.00	\$13,131.42	\$11,000.00	\$13,972.73	\$7,000.00
001-000-000-576-80-47-04	Utilities - Irrigation	\$400.00	\$361.68	\$400.00	\$375.18	\$400.00
001-000-000-576-80-48-00	Repairs & Maint. - General Parks	\$3,000.00	\$2,725.56	\$2,600.00	\$105.91	\$2,000.00
001-000-000-576-80-48-03	Repairs & Maintenance - Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$185.00
001-000-000-576-80-48-06	Repairs & Maintenance - MVTv	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
001-000-000-576-80-49-00	Miscellaneous - General Parks	\$900.00	\$994.86	\$1,150.00	\$307.27	\$1,200.00
Total General Parks		\$74,360.00	\$65,863.67	\$110,282.00	\$91,956.23	\$152,755.00
001-000-000-589-30-00-00	Leasehold Excise Tax - Civic Center	\$1,550.00	\$1,540.80	\$1,550.00	\$1,540.80	\$1,550.00
Redemption Of Long-Term Debt - Governmental Funds						
001-000-000-591-21-78-00	Principal-Loan Repayment/ZPD Vehicles-equip	\$28,717.05	\$28,717.05	\$29,889.17	\$29,889.17	\$31,188.70
Total Redemption Of Long-Term Debt - Governmental		\$28,717.05	\$28,717.05	\$29,889.17	\$29,889.17	\$31,188.70
Interest And Other Debt Service Costs						
001-000-000-592-21-83-00	Interest - Loan Repayment - ZPD	\$3,747.74	\$3,173.40	\$2,001.28	\$2,001.28	\$3,500.00
Total Interest And Other Debt Service Costs		\$3,747.74	\$3,173.40	\$2,001.28	\$2,001.28	\$3,500.00
Capital Expenditures						
001-000-000-594-14-31-00	Capital Expense-ADA-City Hall	\$0.00	\$0.00	\$0.00	\$0.00	\$8,120.00
001-000-000-594-14-64-01	Capital Purchase - Finance Visions Software	\$2,300.00	\$1,954.93	\$4,600.00	\$4,681.25	\$0.00
001-000-000-594-14-64-02	Admin Staff Car 2017	\$0.00	\$0.00	\$0.00	\$0.00	\$7,400.00
001-000-000-594-14-64-03	Capital Purchase - Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
001-000-000-594-14-64-04	City Hall Addition	\$0.00	\$0.00	\$0.00	\$0.00	\$55,000.00
001-000-000-594-14-64-05	Phone System	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00
001-000-000-594-21-64-03	Capital Expenditures-ZPD	\$25,006.64	\$17,491.59	\$0.00	\$0.00	\$0.00
001-000-000-594-21-64-04	Vehicle Modem Upgrade/Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
001-000-000-594-22-64-01	Equipment	\$3,150.00	\$1,087.42	\$0.00	\$0.00	\$0.00
001-000-000-594-22-64-02	Capital Exp-Developer Fees-Fire	\$0.00	\$915.46	\$6,600.00	\$6,618.70	\$0.00
001-000-000-594-24-64-00	Building Software	\$0.00	\$0.00	\$3,400.00	\$3,018.00	\$0.00
001-000-000-594-24-64-01	Capital Exp. Bldg Computer	\$9,500.00	\$7,856.10	\$0.00	\$0.00	\$0.00
001-000-000-594-24-64-03	Capital Purchase - Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$2,748.55
001-000-000-594-37-64-03	Capital Purchase - Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$30.80

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001-000-000-594-42-64-00	PWKS-Vehicle	\$0.00	\$0.00	\$0.00	\$0.00	\$17,000.00
001-000-000-594-53-64-03	Capital Purchase - Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$62.53
001-000-000-594-54-64-03	Capital Purchase - Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$3,426.66
001-000-000-594-58-41-04	Planning-CFP Update	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
001-000-000-594-58-64-00	Planning Software	\$0.00	\$8,543.00	\$3,400.00	\$3,018.00	\$0.00
001-000-000-594-58-64-03	Capital Purchase - Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$1,296.81
001-000-000-594-76-41-04	Parks - CFP Update	\$0.00	\$0.00	\$0.00	\$0.00	\$2,350.00
001-000-000-594-76-64-01	Mower - Cementery	\$0.00	\$0.00	\$22,000.00	\$11,764.35	\$0.00
001-000-000-594-76-64-02	Demo of Bath House/Prep work	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
001-000-000-594-76-64-03	Capital Purchase - Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$870.80
Total Capital Expenditures		\$39,956.64	\$37,848.50	\$40,000.00	\$29,100.30	\$142,306.15
Transfer Out						
001-000-000-597-00-00-01	Oper Trans/101/(30% of 32% Utility)	\$106,200.00	\$106,499.49	\$110,000.00	\$109,041.51	\$113,700.00
001-000-000-597-00-00-06	Trans Out to 301 for Vet Memorial Project	\$82,838.27	\$82,838.27	\$70,000.00	\$70,000.00	\$0.00
001-000-000-597-00-00-07	Transfer OUT to Cemetery Fund	\$17,000.00	\$13,000.00	\$0.00	\$0.00	\$0.00
001-000-000-597-00-00-08	Transfer OUT/to 104 Parks	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
001-000-000-597-00-00-09	Transfer OUT - 001 to 003	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00
001-000-000-597-00-08-00	TRANS OUT - Interfund Rent - Swr	\$0.00	\$0.00	\$9,000.00	\$7,419.61	\$0.00
001-000-000-597-00-09-00	TRANS OUT - Interfund Rent - Water	\$0.00	\$0.00	\$17,500.00	\$1,219.61	\$0.00
Total Transfer Out		\$206,038.27	\$202,337.76	\$206,500.00	\$187,680.73	\$215,700.00
Total General Fund		\$2,737,766.80	\$2,902,970.21	\$2,811,404.35	\$2,965,633.18	\$2,959,010.77
REVENUE						
General Fund Contingency Reserve						
002-000-000-308-10-00-00	Beginning Bal - Reserved	\$105,299.00	\$105,299.00	\$113,842.00	\$113,842.00	\$113,842.00
Total General Fund Contingency Reserve		\$105,299.00	\$105,299.00	\$113,842.00	\$113,842.00	\$113,842.00
EXPENDITURE						
General Fund Contingency Reserve						
002-000-000-508-10-00-00	Ending Bal - Reserved	\$105,299.00	\$105,299.00	\$113,842.00	\$113,842.00	\$113,842.00
Total General Fund Contingency Reserve		\$105,299.00	\$105,299.00	\$113,842.00	\$113,842.00	\$113,842.00
REVENUE						
Capital Equipment Fund						
003-000-000-397-00-00-09	Transfer IN - 001 to 003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Capital Equipment Fund		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



FUND 101 - STREET UTILITY FUND

REVENUE	2016	2017
TAXES	94,959.12	105,000.00
LICENSES & PERMITS	0.00	0.00
INTERGOV REVENUE	70,998.39	71,737.00
TRANSPORTATION	8,441.55	11,000.00
MISCELLANEOUS	204.75	1,100.00
TRANSFERS	109,041.51	113,700.00
BUDGET	283,645.32	302,537.00

EXPENSE	2016	2017
ROADWAY	118,923.57	116,630.00
STREET LIGHTS	40,049.10	36,500.00
TRAFFIC CONTROL	1,092.53	3,000.00
SNOW & ICE REMOVAL	10,489.58	11,975.00
STREET CLEANING	4,210.86	12,445.00
MAINTENANCE ADMIN	98,200.23	93,565.00
INTERFUND LOAN	917.81	0.00
CAPITAL EXPENSE	8,593.80	3,620.92
Loans/Developer Fees	12,938.56	13,066.59
BUDGET	299,003.04	290,802.51
NET LOSS/GAIN		11,734.49
2016 Year End Balance		188,734.14

ABOUT THE FUND

The Street Utility Fund is a special revenue fund that is legally restricted and designated to finance street operations of the City.

REVENUE SOURCES:

Property Tax

Twenty percent (20%) of the property tax revenue (\$105,000) is currently going into the Street Fund.

City Street tax (Gas Tax)

This tax is based per-capita, times the population. Rate 20.84 x 3145 (population) = est. of \$65,542.

TRANSFERS:

Utility Tax

Thirty percent (30%) of the Utility Tax Revenue (\$113,700) that is collected in the Current Expense fund is transferred to the Street Fund.

EXPENSES:

Roadway

This includes percentages of Salaries and benefits, supplies, fuel, repairs and maintenance, street striping, and paving.

Street Lighting

This includes payments for the utility bill for the street lights.

Traffic Control

This includes costs associated with traffic control.

Snow and Ice Control/Maintenance Admin & Overhead

This includes costs associated with percentages of salaries and benefits, supplies, Christmas decorations, small tools, professional services advertising, operating rentals and miscellaneous expenses.

CITY OF ZILLAH

2017 FINAL BUDGET

Account Number	Description	Budget 2015	Actual 2015	Budget 2016	Actual 2016	Budget 2017
REVENUE						
City Street Fund						
101-000-000-308-10-00-00	Beginning Bal - Reserved	\$21,548.98	\$21,548.98	\$72,538.98	\$72,538.98	\$68,042.81
101-000-000-308-80-00-00	Beginning Bal - Unreserved	\$136,844.36	\$136,844.36	\$131,552.88	\$131,552.88	\$120,691.33
	Taxes					
101-000-000-311-10-00-00	Real and Personal Property	\$86,000.00	\$87,809.64	\$92,900.00	\$94,959.12	\$105,000.00
	Total Taxes	\$86,000.00	\$87,809.64	\$92,900.00	\$94,959.12	\$105,000.00
Licenses and Permits						
101-000-000-322-90-00-00	Other Non-Business Licenses and Permits	\$0.00	\$150.00	\$150.00	\$0.00	\$0.00
	Total Licenses and Permits	\$0.00	\$150.00	\$150.00	\$0.00	\$0.00
State Entitlements, Impact Payments and Taxes						
101-000-000-336-00-71-00	Multimodal Transportation-Cities	\$0.00	\$0.00	\$0.00	\$3,212.96	\$3,302.00
101-000-000-336-00-87-00	City Street Tax	\$63,711.00	\$66,166.00	\$63,711.00	\$67,785.43	\$65,542.00
101-000-000-336-00-87-01	City Street Tax ESSB 5987	\$0.00	\$0.00	\$4,020.00	\$0.00	\$2,893.00
	Total State Entitlements, Impact Payments and Taxes	\$63,711.00	\$66,166.00	\$67,731.00	\$70,998.39	\$71,737.00
101-000-000-344-10-00-01	M&R charges	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00
Planning and Development Services						
101-000-000-345-85-00-01	Dev Fees - Streets	\$56,394.00	\$63,444.10	\$17,000.00	\$8,441.55	\$11,000.00
	Total Planning and Development Services	\$56,394.00	\$63,444.10	\$17,000.00	\$8,441.55	\$11,000.00
Miscellaneous Revenues						
101-000-000-361-11-00-00	Investment Interest	\$250.00	\$77.51	\$200.00	\$120.77	\$100.00
101-000-000-361-30-00-00	Bond Gain/Losses	\$0.00	\$180.63	\$0.00	(\$19.36)	\$0.00
101-000-000-361-43-00-00	Interest - Developer Fees	\$50.00	\$3.25	\$50.00	\$0.84	\$0.00
101-000-000-369-91-00-00	Miscellaneous Revenue	\$50.00	\$64.00	\$50.00	\$102.50	\$1,000.00
	Total Miscellaneous Revenues	\$350.00	\$325.39	\$300.00	\$204.75	\$1,100.00
Other Financing Sources						
101-000-000-395-10-00-00	Proceeds of Surplus	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00
101-000-000-395-20-00-00	Insurance Recovery	\$0.00	\$0.00	\$0.00	\$0.00	\$1,100.00
101-000-000-397-00-00-03	Oper Trans 001/(30% of 32% Uti	\$106,200.00	\$106,499.49	\$110,000.00	\$109,041.51	\$113,700.00
101-000-000-398-00-00-00	Insurance Recoveries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Other Financing Sources	\$106,200.00	\$106,499.49	\$110,100.00	\$109,041.51	\$114,800.00
	Total City Street Fund	\$471,048.34	\$482,837.96	\$492,272.86	\$487,737.18	\$492,371.14
EXPENDITURE						
City Street Fund						
101-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$72,538.98	\$0.00	\$68,042.81	\$0.00
101-000-000-508-80-00-00	Ending Bal - Unreserved	\$177,823.74	\$131,552.88	\$171,990.00	\$120,691.33	\$143,968.63
	Roadway					

101-000-000-542-30-10-00	Salaries - Roadway	\$56,900.00	\$53,783.07	\$44,800.00	\$43,829.19	\$65,200.00
101-000-000-542-30-20-00	Benefits - Roadway	\$29,800.00	\$27,554.16	\$22,600.00	\$22,594.93	\$35,600.00
101-000-000-542-30-31-00	Supplies - Roadway	\$5,000.00	\$4,985.01	\$7,500.00	\$8,626.33	\$6,000.00
101-000-000-542-30-31-01	Supplies-Roadway-Vehicles	\$13,000.00	\$13,921.52	\$13,000.00	\$13,025.67	\$500.00
101-000-000-542-30-31-02	Supplies	\$0.00	\$0.00	\$10,000.00	\$24.50	\$0.00
101-000-000-542-30-31-06	Streets - Supplies - Clothing	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00
101-000-000-542-30-32-00	Fuel - Roadway	\$10,000.00	\$9,277.30	\$10,000.00	\$6,662.31	\$8,500.00
101-000-000-542-30-35-00	Small Tools & Equipment - Roadway	\$1,000.00	\$1,000.00	\$1,000.00	\$158.66	\$1,000.00
101-000-000-542-30-41-00	Engineering - Roadway	\$5,000.00	\$6,508.00	\$13,000.00	\$12,446.89	\$5,000.00
101-000-000-542-30-42-02	Communications - Cell	\$750.00	\$612.50	\$670.00	\$520.00	\$600.00
101-000-000-542-30-43-00	Travel - Roadway	\$300.00	\$0.00	\$300.00	\$0.00	\$200.00
101-000-000-542-30-48-00	Repairs & Maintenance - Laptop	\$0.00	\$0.00	\$7,800.00	\$8,000.00	\$0.00
101-000-000-542-30-48-01	Striping - Roadway	\$4,000.00	\$3,081.94	\$4,000.00	\$2,729.16	\$4,000.00
101-000-000-542-30-48-02	Repairs & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,100.00
101-000-000-542-30-48-03	Repairs & Maintenance - Vision	\$0.00	\$0.00	\$52.00	\$51.79	\$590.00
101-000-000-542-30-48-06	Repairs & Maintenance - MVTV	\$0.00	\$0.00	\$0.00	\$0.00	\$40.00
101-000-000-542-30-49-00	Miscellaneous - Roadway	\$1,000.00	\$1,226.87	\$1,000.00	\$254.14	\$1,000.00
Total Roadway		\$126,750.00	\$121,950.37	\$135,722.00	\$118,923.57	\$129,730.00
Street Lighting						
101-000-000-542-63-41-01	Street Lights/PP&L	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-542-63-47-02	Utilities - Electricity	\$38,400.00	\$42,578.00	\$38,000.00	\$40,049.10	\$36,500.00
101-000-000-542-63-48-00	R&M - Chevron Sign	\$2,400.00	\$927.94	\$0.00	\$0.00	\$0.00
Total Street Lighting		\$40,800.00	\$43,505.94	\$38,000.00	\$40,049.10	\$36,500.00
Traffic Control Devices						
101-000-000-542-64-31-00	Supplies - Traffic Control Devices	\$1,500.00	\$2,368.56	\$1,700.00	\$648.31	\$1,500.00
101-000-000-542-64-48-00	Repairs & Maintenance - Traffic Signal	\$2,200.00	\$942.14	\$2,200.00	\$444.22	\$1,500.00
Total Traffic Control Devices		\$3,700.00	\$3,310.70	\$3,900.00	\$1,092.53	\$3,000.00
Snow And Ice Control						
101-000-000-542-66-10-00	Salaries - Snow/ice	\$6,700.00	\$6,232.74	\$5,800.00	\$5,526.62	\$6,200.00
101-000-000-542-66-20-00	Benefits - Snow/ice	\$3,450.00	\$3,236.14	\$3,000.00	\$2,832.29	\$3,150.00
101-000-000-542-66-31-00	Supplies - Snow/ice	\$2,500.00	\$498.55	\$2,500.00	\$2,070.67	\$4,500.00
101-000-000-542-66-31-06	Snow & Ice - Supplies - Clothing	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
101-000-000-542-66-42-02	Communications - Cell	\$100.00	\$66.00	\$72.00	\$60.00	\$60.00
101-000-000-542-66-48-03	Repairs & Maintenance - Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$10.00
101-000-000-542-66-48-06	Repairs & Maintenance - MVTV	\$0.00	\$0.00	\$0.00	\$0.00	\$5.00
Total Snow And Ice Control		\$12,750.00	\$10,033.43	\$11,372.00	\$10,489.58	\$13,975.00
Street Cleaning						
101-000-000-542-67-10-00	Salaries - Street Cleaning	\$2,600.00	\$2,518.30	\$2,600.00	\$2,471.05	\$5,600.00
101-000-000-542-67-20-00	Benefits - Street Cleaning	\$1,380.00	\$1,342.17	\$1,450.00	\$1,339.52	\$3,000.00
101-000-000-542-67-31-00	Supplies - Street Cleaning	\$2,000.00	\$54.77	\$2,000.00	\$370.29	\$3,500.00

CITY OF ZILLAH

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101-000-000-542-67-31-06	Street Cleaning - Supplies - Clothing	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
101-000-000-542-67-42-02	Communications - Cell	\$100.00	\$27.50	\$30.00	\$30.00	\$30.00
101-000-000-542-67-48-03	Repairs & Maintenance - Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$10.00
101-000-000-542-67-48-06	Repairs & Maintenance - MVTV	\$0.00	\$0.00	\$0.00	\$0.00	\$5.00
101-000-000-542-67-49-00	Miscellaneous - Street Cleaning	\$250.00	\$0.00	\$250.00	\$0.00	\$250.00
Total Street Cleaning		\$6,330.00	\$3,942.74	\$6,330.00	\$4,210.86	\$12,445.00
Maintenance Admin and Overhead						
101-000-000-542-90-10-00	Salaries - Maint. Admin	\$43,400.00	\$42,793.11	\$47,800.00	\$48,354.23	\$40,500.00
101-000-000-542-90-10-01	Admin Salaries	\$0.00	\$0.00	\$10,250.11	\$10,489.58	\$10,000.00
101-000-000-542-90-20-00	Benefits - Maint. Admin	\$17,900.00	\$18,276.89	\$17,800.00	\$17,215.11	\$18,650.00
101-000-000-542-90-20-01	Admin Benefits	\$0.00	\$0.00	\$5,161.13	\$5,144.33	\$5,000.00
101-000-000-542-90-30-01	Admin Supplies	\$0.00	\$0.00	\$899.47	\$396.14	\$800.00
101-000-000-542-90-31-00	Supplies - Maint. Admin	\$1,000.00	\$114.42	\$2,500.00	\$2,307.06	\$1,000.00
101-000-000-542-90-31-10	Christmas Dec. - Maint. Admin	\$1,000.00	\$322.53	\$1,000.00	\$247.30	\$500.00
101-000-000-542-90-40-01	Admin Services	\$0.00	\$0.00	\$3,084.59	\$3,009.50	\$4,150.00
101-000-000-542-90-41-00	Professional Ser. - Maint. Admin	\$1,000.00	\$559.39	\$1,000.00	\$446.44	\$500.00
101-000-000-542-90-41-01	Professional Services-Construction Stds.	\$3,461.54	\$2,849.73	\$0.00	\$0.00	\$600.00
101-000-000-542-90-41-02	Advertising - Street Admin	\$0.00	\$0.00	\$600.00	\$553.29	\$1,300.00
101-000-000-542-90-42-01	Communications - Telephone	\$1,350.00	\$1,368.01	\$1,200.00	\$1,340.00	\$1,200.00
101-000-000-542-90-42-02	Communications - Cell Maint. Admin	\$500.00	\$330.00	\$360.00	\$217.50	\$350.00
101-000-000-542-90-42-03	Communications - Postage	\$500.00	\$450.56	\$500.00	\$491.57	\$350.00
101-000-000-542-90-43-00	Travel - Maint. Admin	\$500.00	\$0.00	\$500.00	\$51.66	\$500.00
101-000-000-542-90-46-00	Insurance - Maint. Admin	\$5,000.00	\$5,040.88	\$7,230.00	\$7,240.00	\$7,600.00
101-000-000-542-90-48-01	Repairs & Maintenance	\$0.00	\$0.00	\$0.00	\$226.63	\$0.00
101-000-000-542-90-48-03	Repairs & Maintenance - Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$45.00
101-000-000-542-90-48-06	Repairs & Maintenance - MVTV	\$110.00	\$109.09	\$110.00	\$109.09	\$20.00
101-000-000-542-90-49-00	Miscellaneous - Maint. Admin	\$200.00	\$0.00	\$200.00	\$156.80	\$200.00
101-000-000-542-90-49-10	Misc. - Drug & Alcohol - Maint. Admin	\$300.00	\$204.00	\$300.00	\$204.00	\$300.00
Total Maintenance Admin and Overhead		\$76,221.54	\$72,418.61	\$100,495.30	\$98,200.23	\$93,565.00
101-000-000-589-10-00-00	Refund of Deposits - Power	\$0.00	\$0.00	\$0.00	\$3,587.00	\$0.00
Interest And Other Debt Service Costs						
101-000-000-592-47-80-00	Interfund Loan Interest (to 430)	\$4,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
101-000-000-592-95-00-00	Interfund Loan Interest (to 430)**	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
101-000-000-592-95-80-00	Interfund Loan Interest	\$0.00	\$0.00	\$2,925.00	\$917.81	\$0.00
Total Interest And Other Debt Service Costs		\$4,000.00	\$2,000.00	\$2,925.00	\$917.81	\$2,000.00
101-000-000-594-42-64-00	Street Striper	\$10,000.00	\$8,776.90	\$0.00	\$0.00	\$0.00
101-000-000-594-42-64-01	Capital Exp-PW Sander	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
101-000-000-594-42-64-02	Capital Equip-PWD Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$5,500.00
101-000-000-594-42-64-03	Capital Purchase - Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$1,120.92

CITY OF ZILLAH

2017 FINAL BUDGET

101-000-000-594-44-41-04	Parks - CFP Update	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
101-000-000-594-44-64-00	Streets-Capital Exp	\$0.00	\$0.00	\$7,400.00	\$8,593.80	\$0.00
101-000-000-594-44-64-01	Streets/Cap Exp	\$0.00	\$0.00	\$1,200.00	\$0.00	\$0.00
Roads/Streets Construction & Other Infrastructure						
101-000-000-595-30-41-00	Dev. Fees Exp./SIED City Contrib	\$12,673.06	\$12,807.41	\$12,938.56	\$12,938.56	\$13,066.59
101-000-000-595-65-61-00	Loges Parking	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00
Total Roads/Streets Construction & Other Infrastructure						
		\$12,673.06	\$12,807.41	\$12,938.56	\$12,938.56	\$43,066.59
Total City Street Fund		\$471,048.34	\$482,837.96	\$492,272.86	\$487,737.18	\$492,371.14



FUND 102 – EMS

REVENUE	2016	2017
TAXES	39,528.95	42,000.00
MISCELLANEOUS	1,290.00	1,500.00
OTHER	91.37	100.00
BUDGET	40,910.32	43,600.00

EXPENSE	2016	2017
OPERATING EXP.	30,915.60	41,895.00
CAPITAL EXPENDITURE	6,618.71	1,700.00
BUDGET	37,534.31	43,595.00
NET LOSS/GAIN		5.00
2016 Year End Balance		55,928.44

ABOUT THE FUND

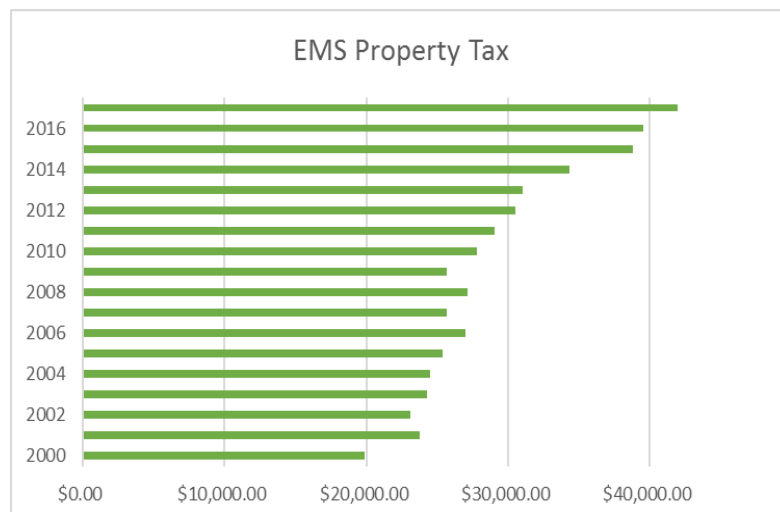
This is a Special Revenue Fund established in 1994 for Emergency Medical Services provided by the Fire Department. The fund is available for deposit of funds that are received by way of State or County tax monies and any funds received by way of donations and contributions.

Revenue in the Emergency Services Funds may be used to pay for costs associated with emergency medical services, including related personnel costs, training for such personnel, and related and necessary equipment, supplies, vehicles, and housing, as needed for emergency medical care and/or emergency medical services.

Main Revenue Sources:

The majority of revenue in this fund comes from an assessment on property tax. There is a prehospital participation grant that is received each year and is used for EMS equipment.

Expenses: Expenses include a portion of the salaries and benefits for the volunteer firefighters, supplies, fuel, communication, travel, rent for the fire station, insurance, repair and maintenance, miscellaneous expenses, dispatch services, and machinery, and office equipment.



EMS Property Tax	
2000	\$19,903.06
2001	\$23,777.46
2002	\$23,090.35
2003	\$24,315.84
2004	\$24,526.86
2005	\$25,373.94
2006	\$26,992.78
2007	\$25,697.24
2008	\$27,167.99
2009	\$25,672.35
2010	\$27,825.53
2011	\$29,094.07
2012	\$30,562.01
2013	\$31,064.81
2014	\$34,377.16
2015	\$38,837.95
2016	\$39,528.95
2017 Est.	\$42,000.00

CITY OF ZILLAH

2017 FINAL BUDGET

Account Number	Description	Budget 2015	Actual 2015	Budget 2016	Actual 2016	Budget 2017
REVENUE						
Emergency Medical Service						
102-000-000-308-10-00-00						
Taxes						
102-000-000-311-10-00-00	Beginning Bal - Reserved	\$40,080.56	\$40,080.56	\$52,552.43	\$52,552.43	\$55,928.44
Total Taxes						
	EMS (prop Tax)	\$35,000.00	\$38,837.95	\$39,526.00	\$39,528.95	\$42,000.00
		\$35,000.00	\$38,837.95	\$39,526.00	\$39,528.95	\$42,000.00
State Grants						
102-000-000-334-04-90-00	Prehospital Part Grant	\$1,500.00	\$1,341.00	\$1,500.00	\$1,290.00	\$1,500.00
		\$1,500.00	\$1,341.00	\$1,500.00	\$1,290.00	\$1,500.00
Miscellaneous Revenues						
102-000-000-361-11-00-00	Investment Interest	\$200.00	\$72.08	\$200.00	\$109.38	\$100.00
102-000-000-361-30-00-00	Bond Gain/Losses	\$0.00	\$167.76	\$0.00	(\$18.01)	\$0.00
Total Miscellaneous Revenues						
		\$200.00	\$239.84	\$200.00	\$91.37	\$100.00
Total Emergency Medical Service		\$76,780.56	\$80,499.35	\$93,778.43	\$93,462.75	\$99,528.44
EXPENDITURE						
Emergency Medical Service						
102-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$52,552.43	\$0.00	\$55,928.44	\$0.00
102-000-000-508-80-00-00	Ending Bal - Unreserved	\$45,875.56	\$0.00	\$51,641.24	\$0.00	\$46,933.44
Rescue And Emergency Aid						
102-000-000-522-20-10-00	Salaries - Chief - Fire	\$0.00	\$0.00	\$0.00	\$0.00	\$7,200.00
102-000-000-522-20-10-10	Volunteer Salary - EMS	\$11,000.00	\$11,691.56	\$12,500.00	\$12,500.96	\$13,500.00
102-000-000-522-20-20-00	Benefits - Chief - Fire	\$0.00	\$0.00	\$0.00	\$0.00	\$2,100.00
102-000-000-522-20-20-20	Volunteer Benefits - EMS	\$1,000.00	\$917.85	\$1,000.00	\$956.31	\$1,020.00
102-000-000-522-20-31-00	Supplies - EMS	\$800.00	\$1,011.37	\$1,200.00	\$1,047.56	\$800.00
102-000-000-522-20-31-10	Supp From Hospital Grant - EMS	\$1,500.00	\$1,142.59	\$4,243.31	\$2,827.75	\$1,400.00
102-000-000-522-20-32-00	Fuel - EMS	\$900.00	\$325.57	\$900.00	\$306.97	\$800.00
102-000-000-522-20-42-02	Communications - Cell	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00
102-000-000-522-20-43-00	Travel - EMS	\$300.00	\$0.00	\$300.00	\$0.00	\$250.00
102-000-000-522-20-45-10	YCFD Station Rent - EMS	\$5,305.00	\$5,304.80	\$5,393.88	\$5,393.88	\$5,525.00
102-000-000-522-20-46-00	Insurance - EMS	\$1,100.00	\$1,005.17	\$550.00	\$837.00	\$600.00
102-000-000-522-20-48-00	Repairs & Maintenance - EMS	\$500.00	\$817.00	\$800.00	\$1,795.28	\$1,500.00
102-000-000-522-20-48-01	Repair & Maintenance - EMS	\$350.00	\$233.33	\$400.00	\$0.00	\$400.00
102-000-000-522-20-48-03	Repair & Maintenance-Aid Vehicle	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00
102-000-000-522-20-49-00	Miscellaneous - EMS	\$300.00	\$0.00	\$300.00	\$0.00	\$300.00
102-000-000-522-20-49-10	Miscellaneous/Training - EMS	\$500.00	\$410.26	\$500.00	\$70.54	\$500.00
102-000-000-522-20-51-10	Dispatch - EMS	\$4,000.00	\$4,000.00	\$4,500.00	\$4,876.51	\$5,000.00
102-000-000-522-70-35-00	Machinery & Equipment - EMS	\$1,000.00	\$0.00	\$1,300.00	\$0.00	\$700.00

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CITY OF ZILLAH

2017 FINAL BUDGET

102-000-000-522-70-35-10	Machinery & Equipment Office - EMS	\$300.00	\$0.00	\$0.00	\$302.84	\$300.00
Total Rescue And Emergency Aid		\$29,255.00	\$26,859.50	\$33,887.19	\$30,915.60	\$50,895.00
102-000-000-594-22-64-00	Capital Expenditure-EMS	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
102-000-000-594-22-64-01	Capital Exp-EMS	\$1,150.00	\$1,087.42	\$7,750.00	\$6,618.71	\$1,200.00
Total Emergency Medical Service		\$76,780.56	\$80,499.35	\$93,778.43	\$93,462.75	\$99,528.44



FUND 104 - Park & Pool Reserve Fund

REVENUE	2016	2017
MISCELLANEOUS	2,468.08	3,310.00
TRANSFER IN		2,000.00
BUDGET	2,468.08	5,310.00

EXPENSE	2016	2017
SUPPLIES	2,861.55	
CAPITAL EXPENDITURE		12,500.00
BUDGET	2,861.55	12,500.00
NET LOSS/GAIN		-7,190.00
2016 Year End Balance		37,920.70

ABOUT THE FUND:

This is a Special Revenue Fund that accounts for revenues that are legally designated to finance park activities in the city.

The Parks Committee meets each year and recommends projects for the following year. A spreadsheet has been included within the budget document which outlines the 2017 projects.

REVENUE

Development fees were adopted in 2008. These fees take the place of the prior impact fee of \$250 per lot. The amount collected is .65 per square foot of which 15% goes towards park improvements.

EXPENSES

This includes costs associated with parks projects approved by City Council



Adams Park



Shelley Park



Loges Park



Kreiger Park



Pond Park



City Pool

The Parks Committee drafted the 2017 Parks Budget outlining Projects to be completed next year.

The Plan is attached.

CITY OF ZILLAH

2017 FINAL BUDGET

Account Number	Description	Budget 2015	Actual 2015	Budget 2016	Actual 2016	Budget 2017
REVENUE						
Parks & Pool Reserve Fund						
104-000-000-308-10-00-00	Beginning Bal - Reserved	\$23,642.06	\$23,642.06	\$38,314.17	\$38,314.17	\$37,920.70
Planning and Development Services						
104-000-000-345-85-00-01	Dev Fees - Parks	\$14,099.00	\$15,848.75	\$4,200.00	\$2,110.36	\$3,000.00
Total Planning and Development Services						
		\$14,099.00	\$15,848.75	\$4,200.00	\$2,110.36	\$3,000.00
Miscellaneous Revenues						
104-000-000-361-11-00-00	Investment Interest	\$20.00	\$5.05	\$10.00	\$10.85	\$10.00
104-000-000-361-11-00-02	Interest - Developer Fees	\$10.00	\$0.82	\$10.00	\$0.18	\$0.00
104-000-000-361-30-00-00	Bond Gain/Losses	\$0.00	\$11.87	\$0.00	(\$1.25)	\$0.00
104-000-000-367-10-00-01	Donations-Skate Park	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
104-000-000-367-10-10-10	Donations - RV Dump	\$200.00	\$373.95	\$300.00	\$347.94	\$300.00
Total Miscellaneous Revenues						
		\$230.00	\$391.69	\$320.00	\$357.72	\$310.00
Other Financing Sources						
104-000-000-397-00-00-00	Operating Transfers - IN	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
Total Other Financing Sources						
		\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
Total Parks & Pool Reserve Fund						
		\$37,971.06	\$39,882.50	\$42,834.17	\$40,782.25	\$43,230.70
EXPENDITURE						
Parks & Pool Reserve Fund						
104-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$38,314.17	\$0.00	\$37,920.70	\$0.00
104-000-000-508-80-00-00	Ending Bal - Unreserved	\$35,971.06	\$0.00	\$31,334.17	\$0.00	\$30,730.70
Park Facilities						
104-000-000-576-80-31-00	Supplies - General Parks Plan	\$2,000.00	\$1,568.33	\$11,500.00	\$2,861.55	\$0.00
Total Park Facilities						
		\$2,000.00	\$1,568.33	\$11,500.00	\$2,861.55	\$0.00
104-000-000-594-76-63-00	Capital Expenditure-Parks Plan	\$0.00	\$0.00	\$0.00	\$0.00	\$12,500.00
Total Parks & Pool Reserve Fund						
		\$37,971.06	\$39,882.50	\$42,834.17	\$40,782.25	\$43,230.70



FUND 105 - Hotel/Motel Tax

REVENUE	2016	2017
TAXES	12,775.10	13,000.00
INVESTMENT INTEREST	36.89	50.00
BUDGET	12,811.99	13,050.00

EXPENSE	2016	2017
ADVERTISING	11,117.85	12,175.00
INVESTMENT INTEREST		
BUDGET	11,117.85	12,175.00
NET LOSS/GAIN		875.00
2016 Year End Balance		15,585.61

About the Fund

Main Revenue Sources: Hotel/Motel Tax

The money is received from a 2% tax on lodging at the Comfort Inn.

Main Expenditures:

2017 Estimated Expenditures are as follows:

	REQUEST 2017	BUDGET 2017
Associated Clubs	<u>\$3,000</u>	<u>\$3,000</u>
Zillah Chamber	<u>\$3,000</u>	<u>\$3,000</u>
Visitor's Guide/YVVCB-	<u>\$9,200</u>	<u>\$1,550</u>
Yakima Valley Newspaper- Visitor's Guide	<u>\$3,625</u>	<u>\$3,625</u>
Zillah Senior Civic Center Management Team	<u>\$1,000</u>	<u>\$1,000</u>
TOTAL	\$19,825.00	\$12,175.00

CITY OF ZILLAH

2017 FINAL BUDGET

Account Number	Description	Budget 2015	Actual 2015	Budget 2016	Actual 2016	Budget 2017
REVENUE						
Hotel/Motel Tax Fund						
105-000-000-308-10-00-00	Beginning Bal - Reserved	\$14,371.23	\$14,371.23	\$13,891.47	\$13,891.47	\$15,585.61
Taxes						
105-000-000-313-31-00-00	Hotel - Motel Tax	\$12,000.00	\$10,400.85	\$12,000.00	\$12,775.10	\$13,000.00
Total Taxes		\$12,000.00	\$10,400.85	\$12,000.00	\$12,775.10	\$13,000.00
Miscellaneous Revenues						
105-000-000-361-11-00-00	Investment Interest	\$100.00	\$28.21	\$100.00	\$43.96	\$50.00
105-000-000-361-30-00-00	Bond Gain/Losses	\$0.00	\$66.18	\$0.00	(\$7.07)	\$0.00
Total Miscellaneous Revenues		\$100.00	\$94.39	\$100.00	\$36.89	\$50.00
Total Hotel/Motel Tax Fund		\$26,471.23	\$24,866.47	\$25,991.47	\$26,703.46	\$28,635.61
EXPENDITURE						
Hotel/Motel Tax Fund						
105-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$13,891.47	\$0.00	\$15,585.61	\$0.00
105-000-000-508-80-00-00	Ending Bal - Unreserved	\$11,076.23	\$0.00	\$14,091.47	\$0.00	\$16,460.61
Tourism						
105-000-000-557-30-41-00	Advertising - Hotel - Motel Tax	\$15,395.00	\$10,975.00	\$11,900.00	\$11,117.85	\$12,175.00
Total Tourism		\$15,395.00	\$10,975.00	\$11,900.00	\$11,117.85	\$12,175.00
Total Hotel/Motel Tax Fund		\$26,471.23	\$24,866.47	\$25,991.47	\$26,703.46	\$28,635.61



FUND 106 - Crime Prevention

REVENUE	2016	2017
DUI EMERGENCY RESP.	0.00	150.00
GRANTS	0.00	0.00
CRIME PREVENTION	581.17	3,000.00
MISCELLANEOUS	3,054.62	7,000.00
BUDGET	3,635.79	10,150.00

EXPENSE	2016	2017
MISCELLANEOUS	3,534.09	5,000.00
BUDGET	3,534.09	5,000.00
NET LOSS/GAIN		5,150.00
2016 Year End Balance		9.905.26

About the Fund

Main Revenue Sources:

This is a special revenue fund that receives revenue from an assessment placed on those who go through our court system.

Zillah Municipal Code:

3.04.185 Crime prevention services fund.

A. Statement of Purpose. The city council for the city of Zillah, Washington, has determined that for accounting purposes it would be in the best interest of the city to establish a fund for crime prevention to be provided by the Zillah police department.

B. Crime Prevention Fund. The crime prevention fund is hereby created. Said fund shall be available for deposit of any funds that may be received by way of state/county tax monies and any funds that may be received by way of donations and contributions. (See ZMC [3.04.080](#) for provisions concerning police department crime prevention fund.)

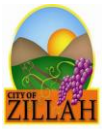
C. Expenditures of Fund. Monies in the crime prevention fund shall be available exclusively for crime prevention activities and materials. (Ord. 1000 §§ 1, 2, 3, 2003)

The Police Department monitors this fund closely to assure that monies are spent specifically on allowable costs.

CITY OF ZILLAH

2017 FINAL BUDGET

Account Number	Description	Budget 2015	Actual 2015	Budget 2016	Actual 2016	Budget 2017
REVENUE						
Crime Prevention-PD Fund						
106-000-000-308-10-00-00	Beginning Bal - Reserved	\$0.00	\$0.00	\$9,303.56	\$9,303.56	\$9,405.26
106-000-000-308-80-00-00	Beginning Bal - Unreserved	\$9,863.52	\$9,863.52	\$500.00	\$500.00	\$500.00
Public Safety						
106-000-000-342-50-00-00	Recovery Costs/DUI	\$150.00	\$0.00	\$150.00	\$0.00	\$150.00
Total Public Safety						
Fines and Penalties		\$150.00	\$0.00	\$150.00	\$0.00	\$150.00
106-000-000-359-90-00-00	Crime Prevention Assessment	\$3,000.00	\$1,151.24	\$3,000.00	\$581.17	\$3,000.00
Total Fines and Penalties		\$3,000.00	\$1,151.24	\$3,000.00	\$581.17	\$3,000.00
Miscellaneous Revenues						
106-000-000-361-11-00-00	Investment Interest	\$5.00	\$0.00	\$0.00	\$0.00	\$0.00
106-000-000-367-11-00-00	Wal-Mart Grant	\$0.00	\$533.00	\$0.00	\$0.00	\$0.00
106-000-000-367-11-00-01	Donations	\$3,000.00	\$2,000.00	\$3,000.00	\$1,022.00	\$3,000.00
106-000-000-367-11-00-02	Donations-Legends	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
Gun Repayments						
106-000-000-369-91-00-00	Miscellaneous Revenue	\$2,500.00	\$410.67	\$2,500.00	\$532.62	\$2,500.00
Total Miscellaneous Revenues		\$7,005.00	\$2,943.67	\$7,000.00	\$3,054.62	\$7,000.00
Total Gun Repayments		\$2,500.00	\$410.67	\$2,500.00	\$532.62	\$2,500.00
Total Crime Prevention-PD Fund		\$20,018.52	\$13,958.43	\$19,953.56	\$13,439.35	\$20,055.26
EXPENDITURE						
Crime Prevention-PD Fund						
106-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$9,303.56	\$0.00	\$9,405.26	\$0.00
106-000-000-508-80-00-00	Ending Bal - Unreserved	\$11,018.52	\$500.00	\$14,953.56	\$500.00	\$15,055.26
106-000-000-521-30-49-00	Misc-Legends	\$1,500.00	\$110.00	\$0.00	\$0.00	\$0.00
106-000-000-521-30-49-10	Misc. - Crime Prevention	\$7,500.00	\$4,044.87	\$5,000.00	\$3,534.09	\$5,000.00
Total Crime Prevention-PD Fund		\$20,018.52	\$13,958.43	\$19,953.56	\$13,439.35	\$20,055.26



2017 BUDGET

FUND 110 – TBD FUND

REVENUE	2016	2017
TBD Vehicle Lic. Fee	175,105.41	46,010.00
BUDGET	175,105.41	46,010.00

EXPENSE	2016	2017
Supplies	0.00	500.00
Prof. Svcs. – Attorney	0.00	500.00
Prof. Svcs. – Adv/Other	0.00	
Prof. Svcs – Audit	0.00	1,000.00
Maint. – Vision	315.00	315.00
Maint. – Refunds	0.00	100.00
BUDGET	315.00	2,415.00
NET LOSS/GAIN		43,595.00
		174,790.41

About the Fund

This is a Special Revenue Fund. As per state requirements, the Transportation Benefit District (TBD) was originally set up as a separate entity. At that time, the finances were reported separately with the State Auditor's office.

This fund was created when the city assumed responsibility of the TBD in 2016, due to legislation allowing such.

ZILLAH TBD REVENUE REPORT

110..317.60.00.00 was 002..317.60.00.00 REVENUE TYPE-TBD Vehicle License Fees						
	% Collected	2016	2015	2014	2013	2012
JAN	8.15%	\$3,504.60	\$3,207.60	\$2,455.20	\$2,039.40	
FEB	6.12%	\$2,633.40	\$2,871.00	\$3,148.20	\$3,069.00	
MAR	9.12%	\$3,920.40	\$3,385.80	\$2,910.60	\$2,494.80	
APR	11.37%	\$4,890.60	\$4,613.40	\$3,979.80	\$3,603.60	
MAY	10.50%	\$4,514.40	\$4,356.00	\$4,890.60	\$3,762.00	
JUN	7.92%	\$3,405.60	\$3,544.20	\$3,128.40	\$3,861.00	
JULY	10.96%	\$4,712.40	\$4,732.20	\$4,217.40	\$4,078.80	\$752.40
AUG	7.97%	\$3,425.40	\$3,920.40	\$3,088.80	\$3,385.80	\$1,900.80
SEPT	9.90%	\$4,257.00	\$3,623.40	\$3,861.00	\$3,385.80	\$3,207.60
OCT	8.98%	\$3,861.00	\$3,504.60	\$3,583.80	\$2,930.40	\$1,801.80
NOV	7.64%	\$3,286.80	\$3,445.20	\$3,267.00	\$3,405.60	\$2,514.60
DEC	6.03%	\$2,593.80	\$2,970.00	\$2,673.00	\$2,890.80	\$2,871.00
TOTAL	104.66%	\$45,005.40	\$44,173.80	\$41,203.80	\$38,907.00	\$13,048.20
	BUDGET	\$43,000.00				

Account Number	Description	Budget 2015	Actual 2015	Budget 2016	Actual 2016	Budget 2017
REVENUE						
TBD Fund						
110-000-000-308-10-00-00	Beginning Bal - Reserved	\$0.00	\$0.00	\$130,099.90	\$130,099.90	\$174,790.41
110-000-000-317-60-00-00	TBD Vehicle License Fees	\$0.00	\$0.00	\$43,000.00	\$41,500.80	\$46,000.00
110-000-000-361-11-00-00	TBD Investment Interest	\$0.00	\$0.00	\$10.00	\$2.34	\$10.00
110-000-000-385-00-00-00	Transfer of TBD Funds	\$0.00	\$0.00	\$0.00	\$133,602.27	\$0.00
Total TBD Fund		\$0.00	\$0.00	\$173,109.90	\$305,205.31	\$220,800.41
EXPENDITURE						
TBD Fund						
110-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$0.00	\$166,109.90	\$174,790.41	\$218,385.41
110-000-000-543-30-31-00	Supplies	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
110-000-000-543-30-41-00	Professional Services - Attorney	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
110-000-000-543-30-41-02	Pfor. Svcs - Audit	\$0.00	\$0.00	\$5,000.00	\$0.00	\$1,000.00
110-000-000-543-30-48-03	Maintenance - Vision	\$0.00	\$0.00	\$0.00	\$315.00	\$315.00
110-000-000-543-30-49-00	Maintenance - Refunds	\$0.00	\$0.00	\$1,000.00	\$0.00	\$100.00
Total TBD Fund		\$0.00	\$0.00	\$173,109.90	\$175,105.41	\$220,800.41



FUND 203 – LIMITED TAX GO BOND, 2009

REVENUE	2016	2017
PROPERTY TAX	12,449.88	12,500.00
BUDGET	12,449.88	12,500.00

EXPENSE	2016	2017
DEBT SERVICE	12,449.88	12,500.00
BUDGET	12,449.88	12,500.00
NET LOSS/GAIN		0.00
2016 Year End Balance		0.00

This debt service fund was established in order to make the payment on the Limited Tax General Obligation Bond, 2009 for purchase of the Gilmore property. The terms are monthly payments for 10 years. The interest rate is 4.49% and the monthly payment is \$1,038.00.

Zillah Municipal Code:

Statement of Purpose. The city council for the city of Zillah, Washington, has approved a limited tax general obligation bond and is required to establish a debt service fund for repayment of the bond.

B. Limited Tax General Obligation Bond 2009 Fund. The limited tax general obligation bond 2009 fund is hereby created. Said fund shall be available for deposit of any interest accrued or funds that are designated or received pertaining to principal and interest for repayment of said bond.

C. Expenditures of Fund. Monies in the limited tax general obligation bond 2009 fund shall be expended exclusively for repayment of debt associated with the bond. (Ord. 1206 §§ 1 – 3, 2009)

CITY OF ZILLAH

2017 FINAL BUDGET

Account Number	Description	Budget 2015	Actual 2015	Budget 2016	Actual 2016	Budget 2017
REVENUE						
Limited Tax GO Bond, 2009						
Taxes						
203-000-000-311-10-00-00	Property Taxes	\$12,500.00	\$12,449.88	\$12,500.00	\$12,449.88	\$12,500.00
Total Taxes		\$12,500.00	\$12,449.88	\$12,500.00	\$12,449.88	\$12,500.00
Total Limited Tax GO Bond, 2009		\$12,500.00	\$12,449.88	\$12,500.00	\$12,449.88	\$12,500.00
EXPENDITURE						
Limited Tax GO Bond, 2009						
Redemption Of Long-Term Debt - Governmental Funds						
203-000-000-591-76-71-00	LTGO Tax / Principal	\$10,250.00	\$10,206.83	\$10,750.00	\$10,675.87	\$11,200.00
Total Redemption Of Long-Term Debt - Governmental		\$10,250.00	\$10,206.83	\$10,750.00	\$10,675.87	\$11,200.00
Interest And Other Debt Service Costs						
203-000-000-592-76-83-00	LTGO Tax / Interest	\$2,250.00	\$2,243.05	\$1,750.00	\$1,774.01	\$1,300.00
Total Interest And Other Debt Service Costs		\$2,250.00	\$2,243.05	\$1,750.00	\$1,774.01	\$1,300.00
Total Limited Tax GO Bond, 2009		\$12,500.00	\$12,449.88	\$12,500.00	\$12,449.88	\$12,500.00

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FUND 206 – SIED-YC-VVMC- 08

REVENUE	2016	2017
CAPITAL CONTRIBUTIONS	17,365.00	17,387.58
BUDGET	17,365.00	17,387.58

EXPENSE	2016	2017
DEBT SERVICE	18,313.57	18,313.57
BUDGET	18,313.57	18,313.57
NET LOSS/GAIN		-925.99
2016 Year End Balance		1,196.36

About the Fund

This debt service fund is for a SIED loan with the City of Zillah in partnership with Zillah Lakes, Yakima Valley Farmworkers Clinic, Vintage Valley Medical Clinic, and Zillah Gateway Development.

CITY OF ZILLAH

2017 FINAL BUDGET

Account Number	Description	Budget 2015	Actual 2015	Budget 2016	Actual 2016	Budget 2017
REVENUE						
Debt Service-SIED-YC-VVMC-08						
206-000-000-308-10-00-00	Beginning Bal - Reserved	\$3,116.66	\$3,116.66	\$2,144.93	\$2,144.93	\$1,196.36
Vintage Valley Medical Clinic - Shared						
206-000-000-389-30-00-01	Loan Pmt Rec. / Z. Lakes	\$3,438.10	\$3,438.10	\$3,356.22	\$3,356.22	\$3,276.27
206-000-000-389-30-00-02	Loan Pmt Rec. / YVFWC	\$688.27	\$688.27	\$671.88	\$671.88	\$655.87
206-000-000-389-30-00-04	Loan Pmt Rec. / VVMC	\$408.06	\$408.06	\$398.34	\$398.34	\$388.85
206-000-000-389-30-00-05	Loan Pmt Rec. / City of Zillah	\$12,807.41	\$12,807.41	\$12,938.56	\$12,938.56	\$13,066.59
Total Vintage Valley Medical Clinic - Shared		\$17,341.84	\$17,341.84	\$17,365.00	\$17,365.00	\$17,387.58
Total Debt Service-SIED-YC-VVMC-08		\$20,458.50	\$20,458.50	\$19,509.93	\$19,509.93	\$18,583.94
EXPENDITURE						
Debt Service-SIED-YC-VVMC-08						
206-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$2,144.93	\$0.00	\$1,196.36	\$0.00
206-000-000-508-80-00-00	Ending Bal - Unreserved	\$2,144.93	\$0.00	\$1,196.36	\$0.00	\$270.37
Redemption Of Long-Term Debt - Governmental Funds						
206-000-000-591-58-78-00	SEID - Loan Principal	\$16,630.09	\$16,630.09	\$17,035.86	\$17,035.86	\$17,451.54
Total Redemption Of Long-Term Debt - Governmental		\$16,630.09	\$16,630.09	\$17,035.86	\$17,035.86	\$17,451.54
Interest And Other Debt Service Costs						
206-000-000-592-58-83-00	SIED - Loan Interest	\$1,683.48	\$1,683.48	\$1,277.71	\$1,277.71	\$862.03
Total Interest And Other Debt Service Costs		\$1,683.48	\$1,683.48	\$1,277.71	\$1,277.71	\$862.03
Total Debt Service-SIED-YC-VVMC-08		\$20,458.50	\$20,458.50	\$19,509.93	\$19,509.93	\$18,583.94

2017 Final Budget



2017 BUDGET

FUND 209 – SIED YC-TD-11 (TEAPOT) LOAN FUND

REVENUE	2016	2017
OPERATING TRANS	11,485.22	11,485.22
BUDGET	11,485.22	11,485.22

EXPENSE	2016	2017
DEBT SERVICE	11,485.22	11,485.22
BUDGET	11,485.22	11,485.22
NET LOSS/GAIN		0.00
2016 Year End Balance		0.00

About the Fund

This Debt Service Fund was created to re-pay the SIED YC-TD-11 (Teapot) Loan. The revenue source of the payment is the Real Estate Excise Tax Fund (304).

CITY OF ZILLAH

2017 FINAL BUDGET

Account Number	Description	Budget 2015	Actual 2015	Budget 2016	Actual 2016	Budget 2017
REVENUE						
SIED YC-TD-11 (Teapot) Loan Fund						
Other Financing Sources						
209-000-000-397-00-00-00	Teapot Proj. Loan Payment	\$11,485.22	\$11,485.22	\$11,485.22	\$11,485.22	\$11,485.22
Total Other Financing Sources		\$11,485.22	\$11,485.22	\$11,485.22	\$11,485.22	\$11,485.22
Total SIED YC-TD-11 (Teapot) Loan Fund		\$11,485.22	\$11,485.22	\$11,485.22	\$11,485.22	\$11,485.22
EXPENDITURE						
SIED YC-TD-11 (Teapot) Loan Fund						
Redemption Of Long-Term Debt - Governmental Funds						
209-000-000-591-58-78-00	Teapot - SIED - Loan Principal	\$9,701.79	\$9,701.79	\$9,938.52	\$9,938.52	\$10,181.02
Total Redemption Of Long-Term Debt - Governmental		\$9,701.79	\$9,701.79	\$9,938.52	\$9,938.52	\$10,181.02
Interest And Other Debt Service Costs						
209-000-000-592-58-83-00	Teapot - SIED Loan Interest	\$1,783.43	\$1,783.43	\$1,546.70	\$1,546.70	\$1,304.20
Total Interest And Other Debt Service Costs		\$1,783.43	\$1,783.43	\$1,546.70	\$1,546.70	\$1,304.20
Total SIED YC-TD-11 (Teapot) Loan Fund		\$11,485.22	\$11,485.22	\$11,485.22	\$11,485.22	\$11,485.22

2017 Final Budget



FUND 211 – SIED Z. Lakes

REVENUE	2016	2017
REVENUES	44,294.13	44,294.13
BUDGET	44,294.13	44,294.13

EXPENSE	2016	2017
Expenditures	44,294.13	44,294.13
BUDGET	44,294.13	44,294.13
NET LOSS/GAIN		0.00
2016 Year End Balance		0.00

About the Fund

This Debt Service Fund is for repayment of a SIED Grant Loan of \$375,000 that was obtained from the SIED Board for Water and Sewer infrastructure in the Zillah Lakes Project. The City partnered with Zillah Lakes in this effort and Zillah Lakes is responsible for the repayment of the loan. It's a 10-year loan at 2.44% interest rate.

Zillah Municipal Code:

3.04.210 Capital projects fund.

A. Statement of Purpose. The city council for the city of Zillah, Washington, has determined that for accounting purposes it would be in the best interest of the city to establish a capital projects fund for the monies relating to design and/or construction of infrastructure improvements and other items associated with an approved project.

B. Capital Projects Fund. The capital improvement fund is hereby created. Said fund shall be available for deposit of any monies received from grants, loans or other sources for design and/or construction of infrastructure improvements and other items associated with an approved project.

C. Expenditures of Fund. Monies in the capital projects fund shall be expended for design and/or construction of infrastructure improvements and any other expenditure associated with an approved project. (Ord. 1143 §§ 1, 2, 3, 2007)

CITY OF ZILLAH

2017 FINAL BUDGET

Account Number	Description	Budget 2015	Actual 2015	Budget 2016	Actual 2016	Budget 2017
REVENUE						
SIED YV-HS-13 (Z. Lakes) Loan Fund						
211-000-000-389-30-00-01	Loan Pmt Rec. / Z. Lakes	\$0.00	\$0.00	\$44,294.13	\$44,294.13	\$44,294.13
Total SIED YV-HS-13 (Z. Lakes) Loan Fund		\$0.00	\$0.00	\$44,294.13	\$44,294.13	\$44,294.13
EXPENDITURE						
SIED YV-HS-13 (Z. Lakes) Loan Fund						
211-000-000-591-38-78-00	SIED Z. Lakes - Loan Principal	\$0.00	\$0.00	\$20,936.21	\$20,936.21	\$35,654.97
211-000-000-592-38-83-00	SIED Z. Lakes - Loan Interest	\$0.00	\$0.00	\$23,357.92	\$23,357.92	\$8,639.16
Total SIED YV-HS-13 (Z. Lakes) Loan Fund		\$0.00	\$0.00	\$44,294.13	\$44,294.13	\$44,294.13



FUND 301 – CAPITAL PROJECTS FUND

REVENUE	2016	2017
REVENUES	225,745.86	1,991,600.00
BUDGET	225,745.86	1,991,600.00

EXPENSE	2016	2017
Expenditures	212,718.40	2,109,100.00
BUDGET	212,718.40	2,109,100.00
NET LOSS/GAIN		-117,500.00
2016 Year End Balance		561,288.37

About the Fund

The following Capital projects are planned for 2017:

- Veteran's Memorial Project
- Source Well Improvements Project

Zillah Municipal Code:

3.04.210 Capital projects fund.

A. Statement of Purpose. The city council for the city of Zillah, Washington, has determined that for accounting purposes it would be in the best interest of the city to establish a capital projects fund for the monies relating to design and/or construction of infrastructure improvements and other items associated with an approved project.

B. Capital Projects Fund. The capital improvement fund is hereby created. Said fund shall be available for deposit of any monies received from grants, loans or other sources for design and/or construction of infrastructure improvements and other items associated with an approved project.

C. Expenditures of Fund. Monies in the capital projects fund shall be expended for design and/or construction of infrastructure improvements and any other expenditure associated with an approved project. (Ord. 1143 §§ 1, 2, 3, 2007)

CITY OF ZILLAH

2017 FINAL BUDGET

Account Number	Description	Budget 2015	Actual 2015	Budget 2016	Actual 2016	Budget 2017
REVENUE						
Capital Projects Fund						
301-000-000-308-10-00-00	Beginning Bal - Reserved	\$490,673.37	\$490,673.37	\$548,260.91	\$548,260.91	\$561,288.37
Indirect Federal Grants						
301-000-000-333-66-46-80	DWSRF/EPA-Well Project	\$0.00	\$0.00	\$228,900.00	\$33,479.50	\$1,991,100.00
Total Indirect Federal Grants		\$0.00	\$0.00	\$228,900.00	\$33,479.50	\$1,991,100.00
301-000-000-334-04-20-00	DWSRF-State DOC/Well Project	\$0.00	\$0.00	\$0.00	\$119,928.50	\$0.00
301-000-000-337-00-00-04	SIED Grant/Vintage Valley Ext W/S Project	\$375,000.00	\$0.00	\$375,000.00	\$0.00	\$0.00
Miscellaneous Revenues						
301-000-000-361-11-00-01	Teapot Project Retainage Interest	\$0.00	\$0.01	\$0.00	\$0.00	\$0.00
301-000-000-362-80-00-00	Vet Product sales	\$0.00	\$0.00	\$0.00	\$236.86	\$500.00
301-000-000-367-13-00-00	Donations/Veterans Memorial Project	\$0.00	\$3,000.00	\$0.00	\$2,101.00	\$0.00
Total Miscellaneous Revenues		\$0.00	\$3,000.01	\$0.00	\$2,337.86	\$500.00
301-000-000-397-00-00-00	Oper Trans-IN From 001 Vet Project	\$82,838.27	\$82,838.27	\$70,000.00	\$70,000.00	\$0.00
Total Capital Projects Fund		\$948,511.64	\$576,511.65	\$1,222,160.91	\$774,006.77	\$2,552,888.37
EXPENDITURE						
Capital Projects Fund						
301-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$548,260.91	\$0.00	\$561,288.37	\$0.00
301-000-000-508-80-00-00	Ending Bal - Unreserved	\$802,673.37	\$0.00	\$882,260.91	\$0.00	\$439,288.37
Debt Service						
301-000-000-594-34-41-03	Engineering-Well Project	\$0.00	\$0.00	\$228,900.00	\$196,188.00	\$260,000.00
301-000-000-594-34-41-05	Prof. Svcs/Water-Vint. Valley Pkwy. Ext. Project	\$39,000.00	\$0.00	\$39,000.00	\$0.00	\$0.00
301-000-000-594-34-63-03	Construction-Well Project	\$0.00	\$0.00	\$0.00	\$0.00	\$1,731,100.00
301-000-000-594-35-41-05	Prof. Svcs/Sewer/Vint. Valley Pkwy. Ext. Proj	\$24,000.00	\$0.00	\$24,000.00	\$0.00	\$0.00
301-000-000-594-76-31-00	Vet Project	\$0.00	\$0.00	\$43,000.00	\$6,587.02	\$108,000.00
301-000-000-594-76-41-00	Engineering-Vet Memorial Project	\$82,838.27	\$28,250.74	\$5,000.00	\$9,943.38	\$14,500.00
Total Debt Service		\$145,838.27	\$28,250.74	\$339,900.00	\$212,718.40	\$2,113,600.00
Total Capital Projects Fund		\$948,511.64	\$576,511.65	\$1,222,160.91	\$774,006.77	\$2,552,888.37

2017 Final Budget



FUND 302–CAPITAL STREET PROJ. FUND

REVENUE	2016	2017
Revenues	368,241.22	362,000.00
BUDGET	368,241.22	362,000.00

EXPENSE	2016	2017
Expenditures	368,598.27	362,000.00
BUDGET	268,598.27	362,000.00
NET LOSS/GAIN		0.00
2016 Year End Balance		100,770.99

About the Fund

The following Capital Street Project is planned for 2017:

- Continuation of the Engineering for the Vintage Valley Parkway Extension Project.

Zillah Municipal Code:

3.04.260 Capital street projects fund.

A. Statement of Purpose. The city council for the city of Zillah, Washington, has determined that for accounting purposes it would be in the best interest of the city to establish a capital street projects fund for the monies relating to street projects.

B. Capital Street Projects Fund. The capital street projects fund is hereby created. Said fund shall be available for deposit of any monies received from a grant, loan or other sources for design and/or construction of street projects and other items associated with an approved project.

C. Expenditures of Fund. Monies in the capital street projects fund shall be expended for design and/or construction of street projects and other items associated with an approved project. (Ord. 1144 §§ 1, 2, 3, 2007)

CITY OF ZILLAH

2017 FINAL BUDGET

Account Number	Description	Budget 2015	Actual 2015	Budget 2016	Actual 2016	Budget 2017
REVENUE						
Capital Street Projects Fund						
302-000-000-308-10-00-00	Beginning Bal - Reserved	\$91,082.19	\$91,082.19	\$101,128.04	\$101,128.04	\$100,770.99
Indirect Federal Grants						
302-000-000-333-20-20-51	STPR - Vintage Valley Engineering	\$340,000.00	\$71,130.73	\$310,000.00	\$12,833.15	\$295,900.00
Total Indirect Federal Grants		\$340,000.00	\$71,130.73	\$310,000.00	\$12,833.15	\$295,900.00
State Grants						
302-000-000-334-03-10-01	DOE - 4th Avenue Project	\$0.00	\$5,982.83	\$0.00	\$0.00	\$0.00
302-000-000-334-03-80-00	TIB/2016 Overlay Project	\$0.00	\$0.00	\$132,628.00	\$123,871.00	\$0.00
302-000-000-334-03-80-01	TIB-First Ave 2017 Meade to Pearson	\$0.00	\$0.00	\$0.00	\$0.00	\$107,091.00
302-000-000-334-03-85-01	TIB/Vintage Valley Pkwy	\$133,000.00	\$74,551.85	\$30,000.00	\$9,835.66	\$0.00
302-000-000-334-03-85-02	TIB/2015 Second Ave Project	\$887,076.00	\$866,302.15	\$45,000.00	\$16,394.85	\$0.00
Total State Grants		\$1,020,076.00	\$946,836.83	\$207,628.00	\$150,101.51	\$107,091.00
Miscellaneous Revenues						
302-000-000-361-11-00-03	Retainage Int/2013 Carlsonia Project	\$0.00	\$0.45	\$0.00	\$0.00	\$0.00
302-000-000-361-11-00-04	Retainage Interest/2016 Overlay	\$0.00	\$0.00	\$0.00	\$0.03	\$0.00
Total Miscellaneous Revenues		\$0.00	\$0.45	\$0.00	\$0.03	\$0.00
302-000-000-381-10-00-01	Interfund Loan 430 to 302	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00
Other Nonrevenues						
302-000-000-389-00-00-05	Retainage/2015 Second Ave Project	\$32,000.00	\$0.00	\$0.00	\$0.00	\$0.00
302-000-000-389-20-00-07	Retainage	\$0.00	\$0.00	\$0.00	\$5,306.53	\$0.00
Total Other Nonrevenues		\$32,000.00	\$0.00	\$0.00	\$5,306.53	\$0.00
Other Financing Sources						
302-000-000-397-00-00-03	Transfer IN From 304/City Match 2016 Overlay	\$0.00	\$0.00	\$14,737.00	\$0.00	\$0.00
302-000-000-397-00-00-06	Oper Trans IN/from 304	\$20,000.00	\$0.00	\$0.00	\$0.00	\$82,999.00
302-000-000-397-00-00-07	City Contrib/from 304/2015 Second Ave Project	\$98,564.00	\$98,227.49	\$5,000.00	\$0.00	\$0.00
Total Other Financing Sources		\$118,564.00	\$98,227.49	\$19,737.00	\$0.00	\$82,999.00
Total Capital Street Projects Fund		\$1,801,722.19	\$1,407,277.69	\$838,493.04	\$469,369.26	\$786,760.99
EXPENDITURE						
Capital Street Projects Fund						
302-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$101,128.04	\$0.00	\$100,770.99	\$0.00
302-000-000-508-80-00-00	Ending Bal - Unreserved	(\$189,737.81)	\$0.00	(\$58,871.96)	\$0.00	\$100,770.99
302-000-000-581-20-00-01	Interfund Loan 430 to 302	\$400,000.00	\$200,000.00	\$400,000.00	\$200,000.00	\$200,000.00
Other Non-Expenditures						
302-000-000-589-00-00-06	Release of Retainage/2015 Second Ave Project	\$32,000.00	\$0.00	\$0.00	\$0.00	\$0.00
302-000-000-589-00-00-07	Retainage Release/Fourth Avenue Project	\$27,820.00	\$27,104.54	\$0.00	\$0.00	\$0.00
302-000-000-589-20-00-08	Release of Retainage	\$0.00	\$0.00	\$0.00	\$5,306.53	\$0.00

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Total Other Non-Expenditures		\$59,820.00	\$27,104.54	\$0.00	\$5,306.53	\$0.00
Debt Service						
302-000-000-595-10-41-05	Vint. Valley Pkwy. Ext Project	\$488,000.00	\$97,992.28	\$330,000.00	\$25,658.64	\$342,000.00
302-000-000-595-10-41-06	Engineering/2015 Second Ave Project	\$227,454.00	\$227,604.00	\$0.00	\$0.00	\$0.00
302-000-000-595-10-41-08	Engineering/2016 Overlay Project	\$0.00	\$0.00	\$35,120.00	\$31,502.50	\$0.00
302-000-000-595-10-41-09	First Ave - 2017 Meade to Pearson	\$0.00	\$0.00	\$0.00	\$0.00	\$123,990.00
302-000-000-595-20-41-00	ROW-Vintage Valley Project	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00
302-000-000-595-30-41-07	Prof. Svcs./Fourth Ave-DOE Project	\$1,000.00	\$128.00	\$0.00	\$0.00	\$0.00
302-000-000-595-30-63-02	Construction/2016 Overlay Project	\$0.00	\$0.00	\$112,245.00	\$106,130.60	\$0.00
302-000-000-595-30-63-05	Construction/2015 Second Ave Project	\$758,186.00	\$753,320.83	\$0.00	\$0.00	\$0.00
302-000-000-595-30-63-07	Construction-Fourth Ave Project	\$37,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Debt Service		\$1,531,640.00	\$1,079,045.11	\$497,365.00	\$163,291.74	\$485,990.00
Total Capital Street Projects Fund		\$1,801,722.19	\$1,407,277.69	\$838,493.04	\$469,369.26	\$786,760.99



FUND 304 - REAL ESTATE EXCISE TAX

REVENUE	2016	2017
TAXES	71,200.38	40,000.00
MISCELLANEOUS	309.07	300.00
BUDGET	71,509.45	40,300.00

EXPENSE	2016	2017
OTHER FINANCING USES	0.00	0.00
TRANSFER OUT	11,485.22	77,585.22
BUDGET	11,485.22	77,585.22
NET LOSS/GAIN		37,814.78
2016 Year End Balance		329,620.05

In 1985 the City of Zillah imposed an excise tax on each sale of real property within the corporate limits of the City of Zillah. This tax is imposed upon and collected from those persons from whom the excise tax on real estate sales is collected pursuant to Chapter 82.45 of the Revised Code of Washington. Each time property is sold within City limits of Zillah we collect $\frac{1}{2}$ of 1% (.005) from the sale. Those dollars are to be used for public works improvements. Yakima County is responsible for collection of this tax. The R.E.E.T. fund is used for local public improvements as approved by City Council. Revenues increased during 2016 due to a couple of large sales of property.

Zillah Municipal Code:

3.04.100 Continuation of real estate excise tax fund.

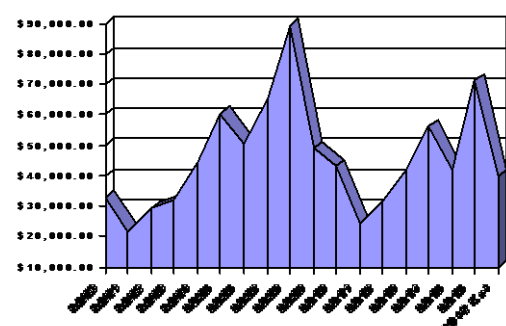
There is hereby continued a real estate excise tax fund for local public works improvements, including those public works improvements described and listed in RCW 35.43.040. The city clerk/treasurer shall deposit such monies in this fund which are received from the imposition of the excise tax on real estate sales imposed by the ordinance codified in this section. Expenditures from said fund shall be authorized by city council as permitted by state law, by motion, resolution, or ordinance describing the amount of funds to be expended and the specific capital public works improvement toward which such funds are to be expended. The city clerk/treasurer shall maintain an accurate accounting of all funds going into and coming out of said fund as required by this section and by law. (Ord. 1140 § 2, 2007; Ord. 738 § 4, 1992; Ord. 688 § 3, 1990)

Real Estate Excise Tax Revenue Fund		
YEAR	AMOUNT	GROSS REET
2000	\$32,936.89	7,088,644.00
2001	\$21,186.87	3,907,600.00
2002	\$29,372.24	6,146,406.00
2003	\$32,064.47	7,071,329.00
2004	\$44,391.39	8,741,446.00
2005	\$60,433.04	12,218,333.00
2006	\$50,698.66	9,455,510.00
2007	\$65,436.89	13,713,168.00
2008	\$89,446.03	12,799,792.00
2009	\$49,213.33	10,547,977.00
2010	\$43,147.61	8,500,439.00
2011	\$23,871.38	4,734,300.00
2012	\$31,085.52	5,317,526.00
2013	\$41,551.79	8,174,879.00
2014	\$56,131.57	11,254,579.00
2015	\$41,685.90	8,393,001.00
2016	\$71,200.38	14,498,454.00
2017 Est.	\$40,000.00	

Uses of funds during 2017

- Debt Service Payment on Teapot Loan - \$11,485.22

Real Estate Excise Tax Fund



Account Number	Description	Budget 2015	Actual 2015	Budget 2016	Actual 2016	Budget 2017
REVENUE						
Real Estate Excise Tax Fund						
304-000-000-308-10-00-00		\$336,831.97	\$336,831.97	\$269,595.82	\$269,595.82	\$329,620.05
Taxes						
304-000-000-318-34-00-00	Beginning Bal - Reserved					
		\$40,000.00	\$41,685.90	\$40,000.00	\$71,200.38	\$40,000.00
Total Taxes	REET 1st Quarter Percent	\$40,000.00	\$41,685.90	\$40,000.00	\$71,200.38	\$40,000.00
Miscellaneous Revenues						
304-000-000-361-11-00-00	Investment Interest	\$500.00	\$236.88	\$300.00	\$368.43	\$300.00
304-000-000-361-30-00-00	Bond Gain/Losses	\$0.00	\$553.78	\$0.00	(\$59.36)	\$0.00
Total Miscellaneous Revenues		\$500.00	\$790.66	\$300.00	\$309.07	\$300.00
Total Real Estate Excise Tax Fund		\$377,331.97	\$379,308.53	\$309,895.82	\$341,105.27	\$369,920.05
EXPENDITURE						
Real Estate Excise Tax Fund						
304-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$269,595.82	\$0.00	\$329,620.05	\$0.00
304-000-000-508-80-00-00	Ending Bal - Unreserved	\$247,282.75	\$0.00	\$283,673.60	\$0.00	\$275,435.83
Transfer Out						
304-000-000-597-00-00-07	Oper Trans OUT to 302	\$118,564.00	\$98,227.49	\$14,737.00	\$0.00	\$82,999.00
304-000-000-597-00-00-08	Oper Trans OUT to 209	\$11,485.22	\$11,485.22	\$11,485.22	\$11,485.22	\$11,485.22
Total Transfer Out		\$130,049.22	\$109,712.71	\$26,222.22	\$11,485.22	\$94,484.22
Total Real Estate Excise Tax Fund		\$377,331.97	\$379,308.53	\$309,895.82	\$341,105.27	\$369,920.05



FUND 402 - WATER

REVENUE	2016	2017
PHYSICAL ENV/PENALTIES	566,405.76	599,300.00
TAXES	109,904.54	111,000.00
MISCELLANEOUS	24,681.44	21,000.00
TRANSFER IN	1,219.61	0.00
BUDGET	715,156.09	731,300.00

EXPENSE	2016	2017
WATER	559,745.44	579,914.20
IRRIGATION	130,668.73	133,684.00
DEBT SVC/CAPITAL EXP	2,095.46	1,306.67
BUDGET	692,509.63	714,904.87
NET LOSS/GAIN		16,395.13
2016 Year End Balance		557,878.16

About the Fund

This is an Enterprise Fund for water.

Revenue

Water Sales:

2017 Estimated revenue from water sales is \$423,500 which includes a 10% water rate increase.

Water Rate Study Proposed Revenue Increase						
	2015	2016	2017	2018	2019	2020
Revenue Increase	10%	10%	10%	10%	5%	3%

Revenue Increase (3% Utility Tax Growth)							
	2014	2015	2016	2017	2018	2019	2020
Water Rate	\$10.08	\$11.09	\$12.20	\$13.42	\$14.76	\$15.50	\$15.96
Typical Usage Rate	\$10.21	\$11.23	\$12.36	\$13.59	\$14.95	\$15.70	\$16.17
\$9.00 Charge	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00
Subtotal	\$29.29	\$31.32	\$33.56	\$36.01	\$38.71	\$40.20	\$41.13
Utility Tax %	32.0%	30.0%	28.1%	26.3%	24.6%	24.1%	24.1%
Utility Tax *	\$6.49	\$6.69	\$6.89	\$7.09	\$7.31	\$7.53	\$7.75
Total	\$35.78	\$38.01	\$40.45	\$43.10	\$46.02	\$47.73	\$48.88

Irrigation Sales:

2017 Estimated revenue is estimated at \$120,000 which includes a 3.5% pass-through cost from SVID and a 10.5% city increase (as per the Water Rate Study Proposal). Other Utility Fees and Charges: 2017 Estimated revenue for water connection charges is \$600 per x 13 new connections = \$7,800. Miscellaneous: Water Tower Leases are with Sprint, Verizon and ATT. Those revenues are estimated at \$19,000. Taxes: The Utility Tax % for water will decrease from 28.1% to 26.3%. That revenue is being projected at \$111,000.

Expenses

Irrigation

Line items include a percentage of employee salaries and benefits, supplies, SVID irrigation assessment, professional services, communication, insurance, utilities, repairs and maintenance, and miscellaneous expenses.

Water

Line items include a percentage of employee salaries and benefits, supplies, fuel, small tools, professional services, communication, travel, advertising, operating rental, insurance, utilities, repairs and maintenance, property and excise taxes, machinery and equipment, and miscellaneous expenses.

CITY OF ZILLAH

2017 FINAL BUDGET

Account Number	Description	Budget 2015	Actual 2015	Budget 2016	Actual 2016	Budget 2017
REVENUE						
Water Fund						
402-000-000-308-10-00-00	Beginning Bal - Reserved	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
402-000-000-308-80-00-00	Beginning Bal - Unreserved	\$565,197.49	\$565,197.49	\$535,231.70	\$535,231.70	\$557,878.16
402-000-000-333-66-46-80	SDW/SRF \$25K Grant	\$0.00	\$0.00	\$25,000.00	\$12,944.74	\$0.00
402-000-000-334-04-90-00	Grant-DOH	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Physical Environment						
402-000-000-343-40-00-00	Water Sales	\$353,500.00	\$357,157.23	\$385,000.00	\$400,601.77	\$423,500.00
402-000-000-343-40-00-02	Irrigation Sales	\$89,000.00	\$100,467.10	\$114,000.00	\$107,637.40	\$120,000.00
402-000-000-343-40-00-03	Other Utility Fees & Charges	\$12,000.00	\$2,760.00	\$12,000.00	\$14,406.40	\$7,800.00
402-000-000-343-40-00-04	Irrigation Recovery Fees	\$13,000.00	\$14,066.25	\$13,000.00	\$13,960.00	\$14,000.00
402-000-000-343-40-00-05	Utility Tax - 32% - Water	\$113,000.00	\$105,898.36	\$110,000.00	\$109,904.54	\$111,000.00
402-000-000-343-40-00-06	Penalties - Reconnection Fees	\$32,000.00	\$27,985.42	\$32,000.00	\$27,967.40	\$32,000.00
402-000-000-343-40-00-07	Penalties - Fines - Irrigation	\$2,000.00	\$1,961.59	\$2,000.00	\$1,832.79	\$2,000.00
Total Physical Environment		\$614,500.00	\$610,295.95	\$668,000.00	\$676,310.30	\$710,300.00
Miscellaneous Revenues						
402-000-000-361-11-00-00	Investment Interest	\$3,500.00	\$1,369.07	\$2,000.00	\$2,128.63	\$2,000.00
402-000-000-361-30-00-00	Bond Gain/Losses	\$0.00	\$3,165.75	\$0.00	(\$342.54)	\$0.00
402-000-000-361-40-00-01	Interest-Irrigation	\$0.00	\$5.58	\$10.00	\$0.00	\$0.00
402-000-000-362-50-00-00	Leases / Water Towers	\$19,000.00	\$20,114.70	\$19,000.00	\$22,680.35	\$19,000.00
402-000-000-369-10-00-00	Water-Sale of Scrap	\$0.00	\$0.00	\$0.00	\$215.00	\$0.00
Total Miscellaneous Revenues		\$22,500.00	\$24,655.10	\$21,010.00	\$24,681.44	\$21,000.00
402-000-000-397-00-00-02	Transfer IN from 001	\$0.00	\$0.00	\$17,500.00	\$1,219.61	\$0.00
Total Water Fund		\$1,227,197.49	\$1,200,148.54	\$1,266,741.70	\$1,250,387.79	\$1,289,178.16
EXPENDITURE						
Water Fund						
Water Utilities						
402-000-000-508-80-00-00	Ending Bal - Unreserved	\$515,967.74	\$535,231.70	\$537,987.75	\$557,878.16	\$573,673.29
Salaries - Water						
402-000-000-534-10-10-00	Salaries - Water	\$136,300.00	\$131,032.43	\$94,300.00	\$94,484.85	\$99,000.00
402-000-000-534-10-10-01	Admin Salaries	\$0.00	\$0.00	\$96,108.10	\$98,353.45	\$97,100.00
402-000-000-534-10-20-00	Benefits - Water	\$65,200.00	\$62,439.68	\$41,200.00	\$41,491.23	\$49,200.00
402-000-000-534-10-20-01	Admin Benefits	\$0.00	\$0.00	\$48,392.30	\$48,234.76	\$48,000.00
402-000-000-534-10-30-01	Admin Supplies	\$0.00	\$0.00	\$8,433.70	\$3,646.30	\$7,600.00
402-000-000-534-10-31-00	Supplies - Water	\$9,160.00	\$12,464.14	\$13,000.00	\$14,175.28	\$14,000.00
402-000-000-534-10-31-01	Supplies-Water-Tools	\$0.00	\$0.00	\$0.00	\$62.58	\$1,000.00
402-000-000-534-10-31-02	Supplies-Water-Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
402-000-000-534-10-31-06	Water - Supplies - Clothing	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00

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402-000-000-534-10-32-00	Fuel - Water	\$6,000.00	\$4,403.44	\$6,000.00	\$5,868.58	\$5,000.00
402-000-000-534-10-40-01	Admin Services	\$0.00	\$0.00	\$26,415.97	\$28,217.94	\$42,000.00
402-000-000-534-10-41-00	Prof. Service H&L - Water	\$5,000.00	\$4,216.60	\$5,300.00	\$4,833.34	\$2,500.00
402-000-000-534-10-41-01	Advertising - Water	\$0.00	\$0.00	\$2,506.12	\$392.67	\$500.00
402-000-000-534-10-41-03	TRANS OUT to 001 - Admin Costs	\$90,346.00	\$84,922.00	\$5,000.00	\$0.00	\$0.00
402-000-000-534-10-41-04	Admin Workers Comp Svcs - AWC Retro	\$0.00	\$0.00	\$0.00	\$346.63	\$500.00
402-000-000-534-10-41-05	Prof. Services - DOH Grant \$25,000	\$25,000.00	\$11,950.78	\$14,000.00	\$13,114.89	\$0.00
402-000-000-534-10-41-10	Prof. Services - Other - Water	\$5,000.00	\$6,228.42	\$5,000.00	\$5,958.41	\$3,000.00
402-000-000-534-10-42-01	Communications - Telephone	\$1,800.00	\$2,142.84	\$2,000.00	\$2,091.04	\$2,000.00
402-000-000-534-10-42-02	Communications - Cell Water	\$1,250.00	\$3,307.57	\$1,230.00	\$905.00	\$1,000.00
402-000-000-534-10-42-03	Communications - Postage	\$1,000.00	\$1,295.37	\$1,500.00	\$1,296.46	\$1,000.00
402-000-000-534-10-43-00	Travel - Water	\$1,000.00	\$613.16	\$1,000.00	\$228.20	\$1,750.00
402-000-000-534-10-44-00	Advertising - Water	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
402-000-000-534-10-44-01	Property Taxes - Water	\$83.50	\$61.00	\$100.00	\$71.00	\$75.00
402-000-000-534-10-44-02	St. of WA Exc Tax & B & O - Water	\$19,000.00	\$22,072.82	\$20,000.00	\$26,067.19	\$22,000.00
402-000-000-534-10-44-03	TRANS OUT - 001/Utilit. TX 32%	\$113,000.00	\$105,898.36	\$110,000.00	\$109,904.54	\$111,000.00
402-000-000-534-10-45-03	TRANS OUT - Interfund Rent - Water	\$5,430.25	\$2,648.43	\$6,442.76	\$4,068.85	\$5,484.20
402-000-000-534-10-46-00	Insurance - Water	\$17,500.00	\$17,159.83	\$15,760.00	\$15,730.00	\$16,500.00
402-000-000-534-10-47-01	Utilities - W/S/G	\$2,500.00	\$2,207.61	\$7,200.00	\$4,365.24	\$7,500.00
402-000-000-534-10-47-02	Utilities - Electricity	\$41,000.00	\$33,943.72	\$32,000.00	\$32,768.08	\$31,000.00
402-000-000-534-10-47-03	Utilities - Gas	\$1,300.00	\$1,137.84	\$1,200.00	\$1,030.78	\$1,100.00
402-000-000-534-10-48-03	Repairs & Maintenance - Vision	\$0.00	\$0.00	\$390.00	\$515.12	\$220.00
402-000-000-534-10-48-04	Repairs & Maintenance - ASP	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00
402-000-000-534-10-48-06	Repairs & Maintenance - MVTV	\$110.00	\$109.09	\$110.00	\$109.09	\$85.00
402-000-000-534-10-49-00	Miscellaneous - Water	\$100.00	\$699.04	\$100.00	\$805.00	\$2,000.00
402-000-000-534-10-49-01	Miscellaneous - Training	\$0.00	\$0.00	\$375.00	\$608.94	\$1,200.00
402-000-000-534-10-49-10	Misc. Drug & Alcohol - Water	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00
Total Water Utilities		\$547,329.75	\$510,954.17	\$565,313.95	\$559,745.44	\$579,914.20
Irrigation						
402-000-000-539-20-10-00	Salaries - Irrigation	\$60,800.00	\$58,933.02	\$46,000.00	\$38,904.15	\$42,000.00
402-000-000-539-20-20-00	Benefits - Irrigation	\$32,400.00	\$30,626.98	\$21,600.00	\$21,913.30	\$23,000.00
402-000-000-539-20-31-00	Supplies - Irrigation	\$5,500.00	\$3,988.35	\$6,000.00	\$3,443.07	\$6,000.00
402-000-000-539-20-31-06	Irrigation - Supplies - Clothing	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
402-000-000-539-20-35-00	Small Tools & Equipment	\$5,000.00	\$0.00	\$5,000.00	\$828.74	\$1,500.00
402-000-000-539-20-41-03	Advertising - Irrigation	\$0.00	\$0.00	\$0.00	\$250.45	\$0.00
402-000-000-539-20-41-04	Irrigation-Professional Services	\$0.00	\$0.00	\$2,500.00	\$2,177.36	\$0.00
402-000-000-539-20-42-02	Communications - Cell	\$600.00	\$495.00	\$540.00	\$450.00	\$500.00
402-000-000-539-20-42-03	Communications - Postage	\$100.00	\$168.96	\$200.00	\$184.34	\$150.00
402-000-000-539-20-44-00	SVID Assessment - Irrigation	\$51,000.00	\$50,648.02	\$53,200.00	\$51,738.53	\$54,000.00
402-000-000-539-20-47-02	Utilities - Electricity	\$8,000.00	\$8,639.81	\$10,400.00	\$10,238.79	\$5,600.00

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402-000-000-539-20-48-03	Repairs & Maintenance - Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$109.00
402-000-000-539-20-48-06	Repairs & Maintenance - MVTV	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00
402-000-000-539-20-49-00	Miscellaneous - Irrigation	\$500.00	\$462.53	\$500.00	\$540.00	\$500.00
Total Irrigation		\$163,900.00	\$153,962.67	\$145,940.00	\$130,668.73	\$133,684.00
Capital Expenditures						
402-000-000-594-34-64-00	Capital Purchase - Water/Vision Software	\$0.00	\$0.00	\$15,000.00	\$875.85	\$0.00
402-000-000-594-34-64-02	Water-Cap Proj	\$0.00	\$0.00	\$2,500.00	\$1,219.61	\$0.00
402-000-000-594-34-64-03	Capital Purchase - Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$870.80
402-000-000-594-34-64-04	Capital Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00
402-000-000-594-39-64-03	Capital Purchase - Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$435.87
Total Capital Expenditures		\$0.00	\$0.00	\$17,500.00	\$2,095.46	\$1,906.67
Total Water Fund		\$1,227,197.49	\$1,200,148.54	\$1,266,741.70	\$1,250,387.79	\$1,289,178.16



FUND 403 - SEWER FUND

REVENUE	2016	2017
TAXES	138,911.53	148,000.00
PHYSICAL ENVIRO	447,588.16	460,000.00
MISCELLANEOUS	732.43	1,500.00
TRANSFER IN	7,419.61	0.00
BUDGET	594,651.73	609,500.00

EXPENSE	2016	2017
SEWER OPERATING EXP	601,642.65	609,124.25
BUDGET	601,642.65	609,124.25
NET LOSS/GAIN		375.75
2016 Year End Balance		322,834.51

ABOUT THE FUND

This is an enterprise fund for sewer.

Revenue

Physical Environment:

Sewer Service Charges

2017 service charge revenue is estimated at \$456,000.

Other Utility Fees and Charges

This is for new sewer connection fees. 2017 estimated revenue is \$300 per x 13 estimated new connections = \$4,000 (rounded).

Taxes

The 32% Utility Tax Revenue is now collected in this fund and then transferred out to the General Fund. That revenue is being projected at \$148,000 for 2017.

Expenses

Operating Expenditures

Line items in this department include a percentage of salaries and benefits, supplies, fuel, professional services, communication, travel, advertising, operating rental, insurance, utilities, repairs and maintenance, miscellaneous expenses, property and excise taxes, and machinery and equipment.

Debt Service

Debt Service payments were removed from this fund and placed in the Sewer Reserve Fund.

CITY OF ZILLAH

2017 FINAL BUDGET

Account Number Description Budget 2015 Actual 2015 Budget 2016 Actual 2016 Budget 2017

REVENUE

Sewer Fund

403-000-000-308-80-00-00						
Physical Environment						
403-000-000-343-50-00-00						
403-000-000-343-50-00-05						
403-000-000-343-50-00-06						
403-000-000-343-50-00-20						
Total Physical Environment						
Miscellaneous Revenues						
403-000-000-361-11-00-00	Beginning Bal - Unreserved	\$325,475.83	\$325,475.83	\$329,825.43	\$329,825.43	\$322,834.51
403-000-000-361-30-00-00	Sewer Service Charges	\$416,750.00	\$422,162.62	\$435,000.00	\$436,065.17	\$456,000.00
	Sewer Svc Chgs - Pump Stations	\$7,500.00	\$8,669.83	\$7,500.00	\$9,122.99	\$0.00
	Utility Tax - 32% - Sewer	\$130,000.00	\$134,352.19	\$140,000.00	\$138,911.53	\$148,000.00
	Other Utility Fees & Charges	\$6,000.00	\$1,500.00	\$6,000.00	\$2,400.00	\$4,000.00
		\$560,250.00	\$566,684.64	\$588,500.00	\$586,499.69	\$608,000.00
Miscellaneous Revenues						
403-000-000-361-11-00-00	Investment Interest	\$2,000.00	\$560.77	\$1,000.00	\$872.87	\$1,500.00
403-000-000-361-30-00-00	Bond Gain/Losses	\$0.00	\$1,310.61	\$0.00	(\$140.44)	\$0.00
		\$2,000.00	\$1,871.38	\$1,000.00	\$732.43	\$1,500.00
Total Miscellaneous Revenues						
Other Financing Sources						
403-000-000-395-20-00-00	Insurance Recovery	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
403-000-000-397-00-00-00	Operating Transfers - IN	\$0.00	\$0.00	\$9,000.00	\$7,419.61	\$0.00
		\$0.00	\$0.00	\$9,000.00	\$7,419.61	\$0.00
		\$887,725.83	\$894,031.85	\$928,325.43	\$924,477.16	\$932,334.51
Total Sewer Fund						

EXPENDITURE

Sewer Fund

403-000-000-508-80-00-00	Ending Bal - Unreserved	\$302,491.33	\$329,825.43	\$313,438.29	\$322,834.51	\$323,210.26
Sewer Utilities						
403-000-000-535-10-10-00	Salaries - Sewer	\$131,000.00	\$129,440.60	\$123,700.00	\$120,282.44	\$132,000.00
403-000-000-535-10-10-01	Admin Salaries	\$0.00	\$0.00	\$50,355.53	\$51,531.97	\$53,000.00
403-000-000-535-10-20-00	Benefits - Sewer	\$65,200.00	\$62,634.44	\$58,400.00	\$60,514.62	\$69,000.00
403-000-000-535-10-20-01	Admin Benefits	\$0.00	\$0.00	\$25,354.99	\$25,272.45	\$25,100.00
403-000-000-535-10-30-01	Admin Supplies	\$0.00	\$0.00	\$4,418.81	\$1,871.88	\$4,200.00
403-000-000-535-10-31-00	Supplies - Sewer	\$29,000.00	\$28,759.55	\$34,000.00	\$32,790.57	\$24,000.00
403-000-000-535-10-31-01	Supplies-Sewer-Tools	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
403-000-000-535-10-31-02	Supplies-Sewer-Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
403-000-000-535-10-31-06	Sewer - Supplies - Clothing	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00
403-000-000-535-10-32-00	Fuel - Sewer	\$3,000.00	\$1,199.88	\$3,500.00	\$1,516.27	\$2,500.00
403-000-000-535-10-35-00	Small Tools & Equipment	\$900.00	\$339.89	\$800.00	\$327.33	\$1,000.00
403-000-000-535-10-40-01	Admin Services	\$0.00	\$0.00	\$13,840.56	\$14,817.66	\$23,000.00
403-000-000-535-10-41-00	Prof. Services - Other - Sewer	\$12,500.00	\$5,606.73	\$12,924.84	\$12,736.43	\$3,500.00
403-000-000-535-10-41-01	Prof Svcs	\$1,000.00	\$1,913.85	\$2,313.07	\$444.44	\$2,000.00
403-000-000-535-10-41-02	Vision Programming - Software Maintenance	\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00

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403-000-000-535-10-41-03	Prof Svcs. Rate Study	\$12,000.00	\$4,965.93	\$0.00	\$0.00	\$0.00
403-000-000-535-10-41-04	TRANS OUT to 001 - Admin Costs	\$63,691.00	\$60,397.00	\$0.00	\$0.00	\$0.00
403-000-000-535-10-41-05	Advertising - Sewer	\$0.00	\$0.00	\$1,500.00	\$1,582.24	\$0.00
403-000-000-535-10-41-06	Admin Workers Comp Svcs - AWC Retro	\$0.00	\$0.00	\$0.00	\$311.26	\$400.00
403-000-000-535-10-41-10	Prof. Services - Sewer	\$5,000.00	\$13,579.83	\$8,000.00	\$5,701.21	\$0.00
403-000-000-535-10-42-01	Communications - Telephone	\$2,700.00	\$2,502.03	\$2,300.00	\$2,680.89	\$2,400.00
403-000-000-535-10-42-02	Communications - Cell Sewer	\$1,050.00	\$979.00	\$1,068.00	\$1,297.50	\$1,500.00
403-000-000-535-10-42-03	Communications - Postage	\$1,000.00	\$1,295.37	\$1,500.00	\$1,296.47	\$1,000.00
403-000-000-535-10-43-00	Travel - Sewer	\$500.00	\$206.90	\$600.00	\$181.91	\$1,500.00
403-000-000-535-10-44-01	Property Taxes - Sewer	\$137.50	\$150.00	\$200.00	\$175.00	\$175.00
403-000-000-535-10-44-02	St of WA Exc & B & O Tax - Sewer	\$12,000.00	\$13,758.67	\$13,000.00	\$11,779.52	\$10,000.00
403-000-000-535-10-44-03	TRANS OUT to 001 - Utili. TX 32%	\$130,000.00	\$134,352.19	\$140,000.00	\$138,911.53	\$148,000.00
403-000-000-535-10-45-05	TRANS OUT - Interfund Rent - Sewer	\$2,996.00	\$1,906.87	\$3,376.34	\$2,128.44	\$2,994.25
403-000-000-535-10-45-06	Sewer Prop Lease - DNR	\$7,400.00	\$7,375.14	\$0.00	\$0.00	\$0.00
403-000-000-535-10-46-00	Insurance - Sewer	\$16,500.00	\$16,174.18	\$12,960.00	\$12,950.00	\$14,000.00
403-000-000-535-10-47-01	Utilities - W/S/G	\$5,000.00	\$9,914.18	\$12,000.00	\$12,029.21	\$8,500.00
403-000-000-535-10-47-02	Utilities - Electricity	\$45,000.00	\$32,943.65	\$34,000.00	\$35,712.14	\$30,000.00
403-000-000-535-10-47-03	Utilities - Gas	\$500.00	\$431.23	\$500.00	\$345.03	\$500.00
403-000-000-535-10-48-00	Repairs & Maintenance - Sewer	\$0.00	\$0.00	\$2,500.00	\$2,872.31	\$3,000.00
403-000-000-535-10-48-01	R&M / Natural Selections	\$0.00	\$0.00	\$4,000.00	\$2,464.54	\$0.00
403-000-000-535-10-48-03	Repairs & Maintenance - Vision	\$0.00	\$0.00	\$640.00	\$761.12	\$1,125.00
403-000-000-535-10-48-04	Repairs & Maintenance - ASP	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00
403-000-000-535-10-48-06	Repairs & Maintenance - MVTV	\$110.00	\$109.09	\$110.00	\$109.09	\$80.00
403-000-000-535-10-49-00	Miscellaneous - Sewer	\$1,000.00	\$870.22	\$5,000.00	\$4,659.19	\$3,500.00
403-000-000-535-10-49-01	Miscellaneous - Training	\$0.00	\$0.00	\$375.00	\$655.22	\$2,000.00
403-000-000-535-10-49-10	Misc. Drug & Alcohol - Sewer	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00
Total Sewer Utilities		\$552,834.50	\$531,806.42	\$573,487.14	\$560,709.88	\$575,324.25
403-000-000-594-34-64-00	Sewer - Cap Imp	\$0.00	\$0.00	\$0.00	\$7,075.85	\$0.00
SIED/Z. Lakes/Sewer						
403-000-000-594-35-64-00	Capital Purchase - Sewer	\$0.00	\$0.00	\$9,000.00	\$1,456.92	\$0.00
403-000-000-594-35-64-03	Capital Purchase - Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$1,400.00
Total SIED/Z. Lakes/Sewer		\$0.00	\$0.00	\$9,000.00	\$1,456.92	\$1,400.00
Transfer Out						
403-000-000-597-00-00-03	Trans OUT to 430 / USDA	\$32,400.00	\$32,400.00	\$32,400.00	\$32,400.00	\$32,400.00
Total Transfer Out		\$32,400.00	\$32,400.00	\$32,400.00	\$32,400.00	\$32,400.00
Total Sewer Fund		\$887,725.83	\$894,031.85	\$928,325.43	\$924,477.16	\$932,334.51



FUND 405 - CEMETERY FUND

REVENUE	2016	2017
PHYSICAL ENV	118,709.51	128,000.00
MISCELLANEOUS	4.09	10.00
BUDGET	118,713.60	128,010.00

EXPENSE	2016	2017
OPERATING EXP	101,951.08	127,131.97
BUDGET	101,951.08	127,131.97
NET LOSS/GAIN		878.03
2016 Year End Balance		19,082.58

ABOUT THE FUND

This is an enterprise fund for the Cemetery.

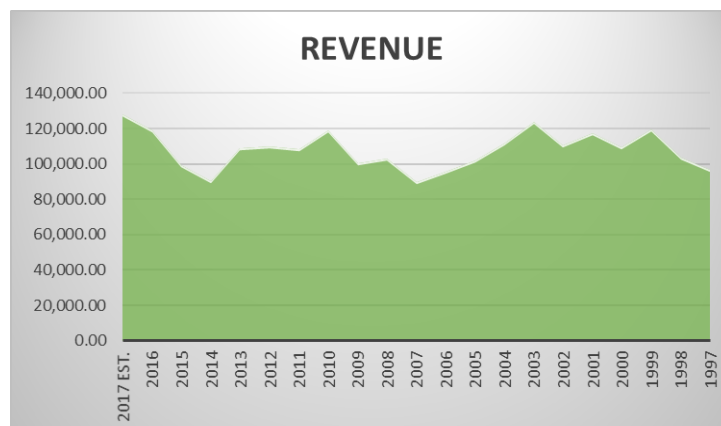
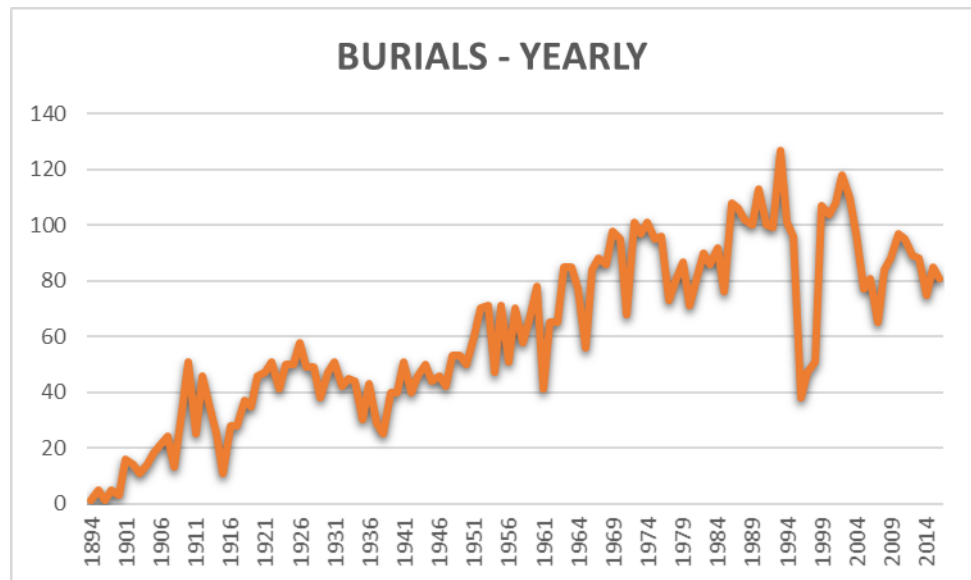
Revenue

The City gathered comparables during 2015 and found Zillah fees to be lower than Average. Fee increases were approved for 2016 to bring our fees comparable to other cities.

Expenses

Expenses include salaries, benefits, and maintenance associated with running the Cemetery.

YEAR	REVENUE
2017 Est.	128,000.00
2016	118,709.51
2015	99,071.90
2014	90,125.00
2013	109,070.39
2012	109,802.40
2011	108,507.50
2010	119,199.76
2009	100,604.96
2008	103,235.20
2007	89,479.30
2006	95,471.31
2005	102,057.27
2004	111,432.55
2003	123,590.40
2002	110,650.00
2001	117,174.00
2000	109,541.65
1999	119,353.50
1998	103,308.71
1997	96,663.49



CITY OF ZILLAH

2017 FINAL BUDGET

Account Number	Description	Budget 2015	Actual 2015	Budget 2016	Actual 2016	Budget 2017
REVENUE						
Cemetery Fund						
405-000-000-308-10-00-00	Beginning Bal - Reserved	\$500.00	\$500.00	\$500.00	\$500.00	\$750.00
405-000-000-308-80-00-00	Beginning Bal - Unreserved	\$853.08	\$853.08	\$1,820.06	\$1,820.06	\$18,332.58
Physical Environment						
405-000-000-343-60-00-00	Cemetery Charges	\$120,000.00	\$98,931.90	\$110,000.00	\$118,709.51	\$126,000.00
405-000-000-343-60-00-10	Plaque Setting Fees	\$2,000.00	\$140.00	\$2,000.00	\$0.00	\$2,000.00
Total Physical Environment		\$122,000.00	\$99,071.90	\$112,000.00	\$118,709.51	\$128,000.00
Miscellaneous Revenues						
405-000-000-361-11-00-00	Investment Interest	\$10.00	\$3.24	\$10.00	\$4.93	\$10.00
405-000-000-361-30-00-00	Bond Gain/Losses	\$0.00	\$7.93	\$0.00	(\$0.84)	\$0.00
Total Miscellaneous Revenues		\$10.00	\$11.17	\$10.00	\$4.09	\$10.00
405-000-000-397-00-00-02	Operating Trans In/001	\$17,000.00	\$13,000.00	\$0.00	\$0.00	\$0.00
Total Cemetery Fund		\$140,363.08	\$113,436.15	\$114,330.06	\$121,033.66	\$147,092.58
EXPENDITURE						
Cemetery Fund						
405-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$500.00	\$0.00	\$750.00	\$0.00
405-000-000-508-80-00-00	Ending Bal - Unreserved	\$18,536.33	\$1,820.06	\$3,439.59	\$18,332.58	\$19,960.61
Cemetery						
405-000-000-536-20-10-00	Salaries - Cemetery	\$55,400.00	\$52,102.86	\$48,300.00	\$43,561.14	\$54,000.00
405-000-000-536-20-20-00	Benefits - Cemetery	\$19,300.00	\$18,393.72	\$16,500.00	\$15,830.61	\$21,800.00
405-000-000-536-20-31-00	Supplies - Cemetery	\$5,500.00	\$5,757.53	\$6,000.00	\$6,479.29	\$7,000.00
405-000-000-536-20-31-06	Cemetery - Supplies - Clothing	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00
405-000-000-536-20-32-00	Fuel - Cemetery	\$3,000.00	\$725.63	\$3,000.00	\$1,748.54	\$3,000.00
405-000-000-536-20-34-00	Items Purch. For Inv. - Cemetery	\$9,000.00	\$7,778.52	\$9,000.00	\$8,380.13	\$6,500.00
405-000-000-536-20-35-00	Small Tools & Equip. - Cemetery	\$1,000.00	\$0.00	\$1,000.00	\$392.21	\$1,500.00
405-000-000-536-20-41-00	Professional Svcs - Cemetery	\$0.00	\$0.00	\$0.00	\$106.95	\$1,500.00
405-000-000-536-20-41-01	Cemetery Program Maintenance	\$300.00	\$0.00	\$600.00	\$600.00	\$600.00
405-000-000-536-20-42-01	Communications - Telephone	\$1,300.00	\$1,368.01	\$1,300.00	\$1,339.95	\$1,200.00
405-000-000-536-20-42-02	Communications - Cell Cemetery	\$1,100.00	\$740.00	\$580.00	\$632.50	\$850.00
405-000-000-536-20-42-03	Communications - Postage	\$150.00	\$281.62	\$350.00	\$307.24	\$250.00
405-000-000-536-20-44-01	Property Taxes - Cemetery	\$55.00	\$60.00	\$75.00	\$70.00	\$70.00
405-000-000-536-20-44-02	ST of WA Exc&B&O Tax-Cemetery	\$1,200.00	\$603.65	\$800.00	\$631.44	\$800.00
405-000-000-536-20-45-03	TRANS OUT - Interfund Rent - Cemetery	\$561.75	\$317.81	\$2,315.47	\$1,497.94	\$1,867.76
405-000-000-536-20-46-00	Insurance - Cemetery	\$2,000.00	\$1,860.20	\$3,600.00	\$3,600.00	\$4,400.00
405-000-000-536-20-47-01	Utilities - W/S/G	\$18,000.00	\$17,498.76	\$15,000.00	\$14,219.07	\$16,000.00
405-000-000-536-20-47-02	Utilities - Electricity	\$1,850.00	\$1,783.10	\$1,300.00	\$1,525.76	\$1,450.00

2017 Final Budget

CITY OF ZILLAH

2017 FINAL BUDGET

405-000-000-536-20-47-03	Utilities - Gas	\$500.00	\$421.29	\$400.00	\$381.67	\$500.00
405-000-000-536-20-48-00	Repairs & Maint. - Cemetery	\$1,000.00	\$0.00	\$0.00	\$0.00	\$750.00
405-000-000-536-20-48-01	Repairs & Maintenance	\$0.00	\$0.00	\$0.00	\$31.67	\$0.00
405-000-000-536-20-48-03	Repairs & Maintenance - Vision	\$0.00	\$1,000.00	\$160.00	\$155.38	\$840.00
405-000-000-536-20-48-06	Repairs & Maintenance - MVTV	\$110.00	\$109.09	\$110.00	\$109.09	\$65.00
405-000-000-536-20-49-00	Miscellaneous - Cemetery	\$500.00	\$314.30	\$500.00	\$350.50	\$500.00
Total Cemetery		\$121,826.75	\$111,116.09	\$110,890.47	\$101,951.08	\$126,042.76
Capital Expenditures						
405-000-000-594-36-64-03	Capital Purchase - Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$1,089.21
Total Capital Expenditures		\$0.00	\$0.00	\$0.00	\$0.00	\$1,089.21
Total Cemetery Fund		\$140,363.08	\$113,436.15	\$114,330.06	\$121,033.66	\$147,092.58



FUND 420 - WATER RESERVE

REVENUE	2016	2017
PROPRIETARY	75,346.86	36,300.00
MISCELLANEOUS	951.42	1,000.00
NONREVENUES	0.00	0.00
Capital Contributions	132,058.73	141,500.00
BUDGET	208,357.01	178,800.00

EXPENSE	2016	2017
Capital Facilities Plan Exp.	135,045.56	135,197.29
Administrative Costs	25,826.79	2,500.00
BUDGET	160,872.35	137,697.29
NET LOSS/GAIN		41,102.71
2016 Year End Balance		374,410.14

About the Fund

REVENUE

Physical Environment:

Other Fees and surcharges

The General Facility Charge is charged per new water connection. The cost per 1" connection is \$2,000.

Water Improvement

The rate is \$9.00 per account per month

Capital Cost Recovery fees were approved in 2008 through Ordinance No. 1162 and are charged per new connection as follows:

All Other Areas:	\$ 2,000.00
West Zillah:	\$ 3,300.00
Zone 2:	\$ 5,000.00

Main Sources of Expense

Line items include a debt service costs for the loans related to Water, Capital Facility Improvements and Administrative Costs.

2017 Capital Facility Plan Improvements:

The following Capital Facility Plan Improvements are schedule for 2017:

Conservation Education	\$500.00	420..534.10.31 (newsletter)
Capital Facility Plan	\$2,500.00	420..594.34.41.04 (2017 water portion)

CITY OF ZILLAH

2017 FINAL BUDGET

Account Number	Description	Budget 2015	Actual 2015	Budget 2016	Actual 2016	Budget 2017
REVENUE						
Water Reserve Fund						
420-000-000-308-80-00-00		\$417,100.73	\$417,100.73	\$326,925.48	\$0.00	\$374,410.14
Miscellaneous Revenues						
420-000-000-361-11-00-00	Beginning Bal - Unreserved					
420-000-000-361-30-00-00	Investment Interest	\$2,000.00	\$611.38	\$1,000.00	\$951.42	\$1,000.00
420-000-000-367-00-00-00	Bond Gain/Losses	\$0.00	\$1,429.18	\$0.00	(\$153.14)	\$0.00
420-000-000-367-00-00-01	Water Imp. - Ord. 906	\$129,500.00	\$130,852.12	\$140,000.00	\$132,058.73	\$141,500.00
420-000-000-367-00-00-02	Cost Recovery - All Other	\$2,400.00	\$400.00	\$4,000.00	\$2,000.00	\$2,000.00
420-000-000-367-00-00-03	Cost Recovery - West Zillah	\$4,125.00	\$1,650.00	\$3,300.00	\$1,650.00	\$3,300.00
420-000-000-367-00-00-04	Cost Recovery - Zone 2	\$11,250.00	\$1,250.00	\$5,000.00	\$1,250.00	\$5,000.00
	Utility Hook up fees-Water	\$40,000.00	\$8,000.00	\$40,000.00	\$70,600.00	\$26,000.00
		\$189,275.00	\$144,192.68	\$193,300.00	\$208,357.01	\$178,800.00
		\$606,375.73	\$561,293.41	\$520,225.48	\$208,357.01	\$553,210.14
EXPENDITURE						
Water Reserve Fund						
420-000-000-508-80-00-00	Ending Bal - Unreserved	\$335,846.37	\$326,925.48	\$269,926.85	\$47,484.66	\$415,512.85
Water Utilities						
420-000-000-534-10-10-01	Admin Salaries	\$0.00	\$0.00	\$319.65	\$327.11	\$500.00
420-000-000-534-10-20-01	Admin Benefits	\$0.00	\$0.00	\$160.95	\$160.43	\$300.00
420-000-000-534-10-30-01	Admin Supplies	\$0.00	\$0.00	\$28.05	\$11.89	\$50.00
420-000-000-534-10-31-00	Supplies - CFP	\$25,000.00	\$8,769.74	\$58,205.00	\$2,350.28	\$0.00
420-000-000-534-10-31-01	Supplies-Telemetry System	\$1,600.00	\$0.00	\$0.00	\$0.00	\$250.00
420-000-000-534-10-40-01	Admin Services	\$0.00	\$0.00	\$96.20	\$93.85	\$250.00
420-000-000-534-10-41-00	Prof. Services-CFP improvements	\$1,000.00	\$0.00	\$27,500.00	\$0.00	\$0.00
420-000-000-534-10-41-01	Prof Svcs-WIPPCO Repair	\$3,500.00	\$2,736.00	\$0.00	\$0.00	\$0.00
420-000-000-534-10-41-03	Prof Svcs. - Telemetry System	\$16,100.00	\$7,438.64	\$18,500.00	\$22,883.23	\$0.00
420-000-000-534-10-41-04	TRANS OUT to 001 - Admin Costs	\$6,776.00	\$2,320.00	\$0.00	\$0.00	\$0.00
420-000-000-534-10-41-05	Professional Services-Construction Stds.	\$1,923.08	\$2,506.79	\$0.00	\$0.00	\$0.00
420-000-000-534-10-41-06	Professional Services-Sanitary Services	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00
420-000-000-534-10-42-00	Communication-CIP	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
420-000-000-534-10-48-03	R&M-CFP Improvements	\$77,000.00	\$76,494.07	\$0.00	\$0.00	\$0.00
		\$135,899.08	\$100,265.24	\$107,809.85	\$25,826.79	\$1,850.00
Total Water Utilities						
Redemption Of Long-Term Debt - Governmental Funds						
420-000-000-591-34-72-00	Telementary Loan PWTF Principal	\$5,604.84	\$5,604.83	\$5,604.83	\$5,604.84	\$5,604.84
420-000-000-591-34-72-01	PWTF Wtr Loan - Principal	\$122,694.54	\$122,694.54	\$122,694.55	\$122,694.54	\$122,694.54
		\$128,299.38	\$128,299.37	\$128,299.38	\$128,299.38	\$128,299.38
Total Redemption Of Long-Term Debt - Governmental Interest and Other Debt Service Costs						

2017 Final Budget

CITY OF ZILLAH

2017 FINAL BUDGET

420-000-000-592-34-83-01	PWTF Telementary Interest	\$196.17	\$179.82	\$168.15	\$140.13
420-000-000-592-34-83-02	PWTF-Wtr Twr Loan-Int (207)	\$6,134.73	\$5,623.50	\$5,521.25	\$4,907.78
Total Interest and Other Debt Service Costs		\$6,330.90	\$5,803.32	\$5,689.40	\$5,047.91
Capital Expenditures					
420-000-000-594-34-31-00	Capital Exp. - Water	\$0.00	\$0.00	\$1,056.78	\$0.00
420-000-000-594-34-41-04	Water - CFP Update	\$0.00	\$0.00	\$0.00	\$2,500.00
Total Capital Expenditures		\$0.00	\$0.00	\$1,056.78	\$2,500.00
Total Water Reserve Fund		\$606,375.73	\$561,293.41	\$520,225.48	\$553,210.14



FUND 422 - UTILITY DEPOSIT FUND

REVENUE	2016	2017
MISCELLANEOUS (Int.)	93.12	100.00
NONREVENUE	22,491.31	35,000.00
BUDGET	22,584.43	35,100.00

EXPENSE	2016	2017
NONEXPENDITURES	38,648.58	35,000.00
OPERATING TRANS (Int.)	0.00	
BUDGET	38,648.58	35,000.00
NET LOSS/GAIN		100.00
2016 Year End Balance		21,467.71

About the Fund

The Utility Deposit Fund is set up to hold the utility deposits that residents pay when they set up a new utility account. The deposit (\$100) is returned when the customer moves or after they have made twelve consecutive on-time payments.

Account Number	Description	Budget 2015	Actual 2015	Budget 2016	Actual 2016	Budget 2017
REVENUE						
Water Deposit Fund						
422-000-000-308-10-00-00	Beginning Bal - Reserved	\$36,893.58	\$36,893.58	\$36,959.10	\$36,959.10	\$20,801.83
422-000-000-308-80-00-00	Beginning Bal - Unreserved	\$335.99	\$335.99	\$572.76	\$572.76	\$665.88
Miscellaneous Revenues						
422-000-000-361-11-00-00	Investment Interest	\$200.00	\$70.51	\$100.00	\$110.95	\$100.00
422-000-000-361-30-00-00	Bond Gain/Losses	\$0.00	\$166.26	\$0.00	(\$17.83)	\$0.00
Total Miscellaneous Revenues		\$200.00	\$236.77	\$100.00	\$93.12	\$100.00
Nonrevenues						
422-000-000-389-10-00-00	Water Deposit Fees	\$25,000.00	\$23,200.00	\$45,000.00	\$22,491.31	\$35,000.00
Total Nonrevenues		\$25,000.00	\$23,200.00	\$45,000.00	\$22,491.31	\$35,000.00
Total Water Deposit Fund		\$62,429.57	\$60,666.34	\$82,631.86	\$60,116.29	\$56,567.71
EXPENDITURE						
Water Deposit Fund						
422-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$36,959.10	\$0.00	\$20,801.83	\$0.00
422-000-000-508-80-00-00	Ending Bal - Unreserved	\$37,429.57	\$572.76	\$37,631.86	\$665.88	\$21,567.71
Nonexpenditures						
422-000-000-589-10-00-00	Water Deposit Refunds	\$25,000.00	\$23,134.48	\$45,000.00	\$38,648.58	\$35,000.00
Total Nonexpenditures		\$25,000.00	\$23,134.48	\$45,000.00	\$38,648.58	\$35,000.00
Total Water Deposit Fund		\$62,429.57	\$60,666.34	\$82,631.86	\$60,116.29	\$56,567.71



FUND 430 - SEWER RESERVE

REVENUE	2016	2017
INTEREST	2,306.84	1,800.00
LEASES	11,700.00	11,700.00
MISCELLANEOUS	18,675.00	21,500.00
PHYSICAL ENVIR.	194,719.54	158,100.00
OTHER FINANCING	32,400.00	32,400.00
INTERFUND LOAN	200,000.00	
BUDGET	459,801.38	225,500.00

EXPENSE	2016	2017
UTILITIES & ENVIRON	25,358.21	32,170.00
LONG TERM DEBT	157,617.84	156,598.50
CAPITAL IMPROVEMENTS	305,684.65	48,900.00
BUDGET	706,457.27	237,668.50

NET LOSS/GAIN	-12,168.50
2016 Year End Balance	189,904.05

About the Fund

Revenue

Other Fees and Surcharges:

The cost of the General Facility Charge is \$2,700 per new connection.

Sewer Improvement Charge - \$7.00 per account per month.

Expenses

Expenses include the Roza Irrigation assessment on the Sludge Site property which is reimbursed through a lease agreement on the sludge site property, the debt service costs for the loans related to Wastewater, Capital Facility Improvements and Administrative Costs.

2017 Capital Facility Plan Improvements:

The following Capital Facility Plan Improvements are scheduled for 2017:

Capital Facility Plan update	\$3,400.00	430..594.35.41.04
2017 Sewer Comp Plan update	\$37,500.00	430..594.35.41.03

CITY OF ZILLAH

2017 FINAL BUDGET

Account Number	Description	Budget 2015	Actual 2015	Budget 2016	Actual 2016	Budget 2017
REVENUE						
Sewer Plant Reserve						
430-000-000-308-10-00-00	Beginning Bal - Reserved	\$32,400.00	\$32,400.00	\$32,400.00	\$32,400.00	\$32,400.00
430-000-000-308-80-00-00	Beginning Bal - Unreserved	\$493,513.45	\$493,513.45	\$404,159.94	\$404,159.94	\$157,504.05
Physical Environment						
430-000-000-343-50-00-05	Sewer Service Chgs. Pump Stations	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
Total Physical Environment						
Interest and Other Earnings						
430-000-000-361-11-00-00	Investment Interest	\$2,200.00	\$1,064.71	\$2,000.00	\$1,655.54	\$1,800.00
430-000-000-361-30-00-00	Bond Gain/Losses	\$0.00	\$2,487.19	\$0.00	(\$266.51)	\$0.00
430-000-000-361-40-00-00	Interest Interfund Loan (from 101)	\$0.00	\$0.00	\$2,925.00	\$917.81	\$2,000.00
430-000-000-361-40-00-01	Interfund Loan Interest	\$4,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
Total Interest and Other Earnings						
Rents, Leases and Concessions						
430-000-000-362-50-00-00	Lease Pmt on Bailey RD	\$10,500.00	\$10,500.00	\$10,500.00	\$10,500.00	\$10,500.00
430-000-000-362-90-00-00	Vanwyk Easement Pmt./Bailey Road	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
Total Rents, Leases and Concessions						
430-000-000-367-00-00-01	Sewer Svcs / Connect	\$11,700.00	\$11,700.00	\$11,700.00	\$11,700.00	\$11,700.00
430-000-000-367-00-00-02	Sewer Imp Charge Ord. 907	\$54,000.00	\$13,500.00	\$54,000.00	\$96,710.00	\$35,100.00
Other Miscellaneous Revenues						
430-000-000-369-91-00-00	Miscellaneous/Refund of Irrigation/Bailey Lease	\$98,000.00	\$96,981.77	\$105,000.00	\$98,009.54	\$113,000.00
430-000-000-369-91-00-00	Miscellaneous/Refund of Irrigation/Bailey Lease	\$0.00	\$0.00	\$0.00	\$18,675.00	\$21,500.00
430-000-000-369-91-01-00	Misc. Revenue - Refund from DNR	\$12,500.00	\$5,931.34	\$14,000.00	\$0.00	\$0.00
Total Other Miscellaneous Revenues						
430-000-000-381-20-00-01	Interfund Loan 430 to 302	\$12,500.00	\$5,931.34	\$14,000.00	\$18,675.00	\$21,500.00
Other Financing Sources						
430-000-000-397-00-00-00	Trans IN from 403/USDA Loan	\$400,000.00	\$200,000.00	\$400,000.00	\$200,000.00	\$200,000.00
Total Other Financing Sources						
430-000-000-397-00-00-00	Trans IN from 403/USDA Loan	\$32,400.00	\$32,400.00	\$32,400.00	\$32,400.00	\$32,400.00
Total Sewer Plant Reserve						
		\$32,400.00	\$32,400.00	\$32,400.00	\$32,400.00	\$32,400.00
		\$1,140,713.45	\$891,978.46	\$1,058,584.94	\$896,361.32	\$617,404.05
EXPENDITURE						
Sewer Plant Reserve						
430-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$32,400.00	\$0.00	\$32,400.00	\$0.00
430-000-000-508-80-00-00	Ending Bal - Unreserved	\$645,126.83	\$404,159.94	\$318,195.28	\$157,504.05	\$179,735.55
Utilities and Environment						
430-000-000-535-10-10-01	Admin Salaries	\$0.00	\$0.00	\$426.20	\$436.16	\$800.00
430-000-000-535-10-20-01	Admin Benefits	\$0.00	\$0.00	\$214.60	\$213.90	\$400.00
430-000-000-535-10-30-01	Admin Supplies	\$0.00	\$0.00	\$37.40	\$18.68	\$70.00
430-000-000-535-10-31-00	Supplies - CFP	\$1,000.00	\$0.00	\$20,000.00	\$2,440.77	\$0.00

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430-000-000-535-10-31-01	Supplies - Grinder Pumps	\$0.00	\$0.00	\$0.00	\$9,000.00
430-000-000-535-10-40-01	Admin Services	\$0.00	\$0.00	\$128.25	\$400.00
TRANS OUT to 001 - Admin Costs					
430-000-000-535-10-41-01	Professional Services-Construction Stds.	\$1,538.46	\$2,110.01	\$0.00	\$0.00
430-000-000-535-10-41-02	Professional Svcs. Lift Station	\$0.00	\$3,140.57	\$0.00	\$0.00
430-000-000-535-10-41-03	TRANS OUT to 001 - Admin Costs	\$5,461.00	\$4,691.00	\$0.00	\$0.00
430-000-000-535-10-41-04	Professional Svcs.	\$2,200.00	\$2,665.50	\$3,000.00	\$0.00
	Total TRANS OUT to 001 - Admin Costs	\$9,199.46	\$12,607.08	\$3,000.00	\$0.00
430-000-000-535-10-44-00	Irrigation Assessment - R.I.D.	\$14,250.00	\$1,186.80	\$15,750.00	\$21,500.00
430-000-000-535-10-48-01	WWTP Repairs	\$6,000.00	\$5,209.42	\$7,000.00	\$0.00
	Total Utilities and Environment	\$30,449.46	\$19,003.30	\$46,556.45	\$32,170.00
430-000-000-581-10-00-01	Interfund Loan 430 to 302	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00
430-000-000-589-30-00-04	Hamilton Project/City Contrib to 210	\$0.00	\$2,419.32	\$15,772.15	\$0.00
Redemption Of Long-Term Debt - Governmental Funds					
430-000-000-591-35-72-01	DOE/WWTP Design Principal	\$10,275.30	\$10,275.30	\$10,430.49	\$10,588.04
430-000-000-591-35-72-02	USDA Swr Loan Prin (202)	\$13,883.00	\$13,884.78	\$14,521.14	\$15,188.25
430-000-000-591-35-72-03	PWTF/WWTP Loan Prin (208)	\$101,933.22	\$101,933.22	\$101,933.23	\$101,933.22
	Total Redemption Of Long-Term Debt - Governmental	\$126,091.52	\$126,093.30	\$126,884.86	\$127,709.51
Interest And Other Debt Service Costs					
430-000-000-592-35-83-01	DOE/WWTP Design Interest	\$1,796.66	\$1,796.66	\$1,641.47	\$1,483.92
430-000-000-592-35-83-02	USDA Swr Loan Int (202)	\$18,517.00	\$18,515.22	\$17,878.86	\$17,211.75
430-000-000-592-35-83-03	PWTF/WWTP Loan Int (208)	\$12,231.98	\$11,212.65	\$11,212.66	\$10,193.32
	Total Interest And Other Debt Service Costs	\$32,545.64	\$31,524.53	\$30,732.99	\$28,888.99
Capital Expenditures					
430-000-000-594-35-31-00	Capital Equipment - Sewer	\$0.00	\$0.00	\$6,300.00	\$0.00
430-000-000-594-35-41-03	Sewer Comp Plan	\$25,000.00	\$0.00	\$61,200.00	\$37,500.00
430-000-000-594-35-41-04	Sewer - CFP Update	\$0.00	\$0.00	\$0.00	\$3,400.00
430-000-000-594-35-61-00	Land - CFP	\$75,000.00	\$70,245.75	\$0.00	\$0.00
430-000-000-594-35-63-00	Cap Imp - Sewer Equipment	\$0.00	\$0.00	\$5,500.00	\$0.00
430-000-000-594-35-63-03	CIP Capital Improvements	\$0.00	\$0.00	\$224,443.21	\$0.00
430-000-000-594-35-64-00	Machinery & Equip/WWTP	\$0.00	\$0.00	\$15,000.00	\$0.00
430-000-000-594-35-64-01	WWTP Pumps	\$6,500.00	\$6,132.32	\$8,000.00	\$8,000.00
	Total Capital Expenditures	\$106,500.00	\$76,378.07	\$320,443.21	\$48,900.00
	Total Sewer Plant Reserve	\$1,140,713.45	\$891,978.46	\$1,058,584.94	\$617,404.05



FUND 501 – CITY HALL MAINT. FUND

REVENUE	2016	2017
MISCELLANEOUS	37,723.17	39,364.00
BUDGET	37,723.17	39,364.00

EXPENSE	2016	2017
MAINTENANCE/POLICE	37,723.17	39,364.00
BUDGET	37,723.17	39,364.00
NET LOSS/GAIN		0.00
2016 Year End Balance		0.00

This is an Internal Service fund that is used for expenses related to building maintenance. Expenses are allocated out to various departments/funds for payment.

Zillah Municipal Code:

3.04.082 Police department maintenance fund.

The police department maintenance fund is hereby created. Said fund shall be established to account for all maintenance expenditures applicable to the police department. (Ord. 976 § 2, 2002)

3.04.160 City Hall maintenance fund.

The City Hall maintenance fund is created. The fund shall be established to account for all maintenance expenditures applicable to the City Hall building. (Ord. 787 § 1, 1994)

CITY OF ZILLAH

2017 FINAL BUDGET

Account Number	Description	Budget 2015	Actual 2015	Budget 2016	Actual 2016	Budget 2017
REVENUE						
Maintenance Fund						
501-000-000-362-50-01-00	TRANS IN - Interfund Rent - Legislative	\$3,355.00	\$2,834.76	\$2,329.60	\$1,834.08	\$1,525.42
501-000-000-362-50-02-00	TRANS IN - Interfund Rent - Court	\$3,355.00	\$2,834.76	\$5,303.48	\$4,114.15	\$4,099.24
501-000-000-362-50-04-00	TRANS IN - Interfund Rent - Financial	\$9,737.00	\$5,720.61	\$2,765.44	\$1,556.63	\$1,806.08
501-000-000-362-50-05-00	TRANS IN - Interfund Rent - ZPD	\$18,910.00	\$15,977.75	\$22,732.73	\$14,959.36	\$15,039.26
501-000-000-362-50-07-00	TRANS IN - Interfund Rent - Fire	\$5,900.00	\$4,727.49	\$6,577.51	\$4,510.89	\$2,564.78
501-000-000-362-50-08-00	TRANS IN - Interfund Rent - Bldg. Dept	\$2,850.00	\$2,150.43	\$0.00	\$0.00	\$0.00
501-000-000-362-50-09-00	TRANS IN - Interfund Rent - Water	\$5,430.25	\$2,648.43	\$6,442.76	\$4,068.85	\$5,485.10
501-000-000-362-50-10-00	TRANS IN - Interfund Rent - Sewer	\$2,996.00	\$1,906.87	\$3,376.34	\$2,128.44	\$2,994.75
501-000-000-362-50-11-00	TRANS IN - Interfund Rent - Cemetery	\$561.75	\$317.81	\$2,315.46	\$1,497.94	\$1,868.07
501-000-000-362-50-13-00	TRANS IN - Interfund Rent - Plan Comm	\$1,830.00	\$1,546.23	\$3,956.68	\$3,052.83	\$3,981.30
Total Maintenance Fund		\$54,925.00	\$40,665.14	\$55,800.00	\$37,723.17	\$39,364.00
EXPENDITURE						
Maintenance Fund						
General Government Services						
501-000-000-518-10-10-00	Salaries-Maint/Pwks/ZPD	\$2,800.00	\$2,597.03	\$3,800.00	\$2,763.22	\$3,100.00
501-000-000-518-10-20-00	Benefits-Maint/Pwks/ZPD	\$1,450.00	\$1,378.58	\$2,300.00	\$1,416.23	\$1,600.00
501-000-000-518-10-31-00	Supplies Maint/ZPD	\$0.00	\$0.00	\$5,500.00	\$120.95	\$0.00
501-000-000-518-10-31-01	Supplies - Maint - Fire	\$4,200.00	\$4,300.85	\$3,000.00	\$83.49	\$500.00
501-000-000-518-10-31-20	Supplies-ZPD-ADA	\$5,850.00	\$4,562.36	\$3,000.00	\$4,291.32	\$0.00
501-000-000-518-10-31-30	Supplies - Maint - City Hall	\$1,000.00	\$1,189.75	\$4,000.00	\$737.95	\$2,000.00
501-000-000-518-10-31-40	Supplies-City Hall ADA	\$1,625.00	\$775.82	\$0.00	\$0.00	\$0.00
Utilities						
501-000-000-518-10-47-10	Utilities/Power-Maint - ZPD	\$4,500.00	\$9,619.89	\$4,500.00	\$4,934.58	\$4,500.00
501-000-000-518-10-47-20	Utilities/Gas-Maint - ZPD	\$1,700.00	\$659.86	\$1,600.00	\$665.64	\$800.00
501-000-000-518-10-47-30	Utilities/Water-Maint - ZPD	\$800.00	\$701.41	\$750.00	\$709.81	\$750.00
501-000-000-518-10-47-40	Utilities/Sewer-Maint - ZPD	\$800.00	\$701.39	\$750.00	\$698.13	\$750.00
501-000-000-518-10-47-50	Utilities/All - City Hall	\$6,000.00	\$4,971.81	\$5,500.00	\$5,187.59	\$4,600.00
501-000-000-518-10-47-60	Utilities/Garbage-Maint - ZPD	\$800.00	\$701.40	\$750.00	\$698.12	\$750.00
Total Utilities		\$14,600.00	\$17,355.76	\$13,850.00	\$12,893.87	\$12,150.00
501-000-000-518-10-48-00	Repairs & Maintenance - ZPD	\$2,500.00	\$1,133.38	\$2,500.00	\$3,687.00	\$3,000.00
501-000-000-518-10-48-01	Repairs & Maintenance - Fire	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$500.00
501-000-000-518-10-48-03	Repairs & Maintenance - Vision ZPD	\$0.00	\$0.00	\$0.00	\$0.00	\$5.00
501-000-000-518-10-48-06	Repairs & Maintenance - MVTV ZPD	\$0.00	\$0.00	\$0.00	\$0.00	\$5.00
501-000-000-518-10-48-40	R&M / City Hall ADA	\$9,000.00	\$3,204.24	\$4,400.00	\$3,204.24	\$0.00
501-000-000-518-10-48-70	Repairs & Maintenance - City Hall	\$1,100.00	\$452.10	\$1,000.00	\$602.07	\$1,000.00

2017 Final Budget

CITY OF ZILLAH

2017 FINAL BUDGET

501-000-000-518-10-49-90		Miscellaneous - ZPD	\$1,000.00	\$306.66	\$1,000.00	\$1,259.62	\$1,000.00
Total General Government Services			\$46,625.00	\$37,256.53	\$45,850.00	\$31,059.96	\$24,860.00
501-000-000-518-30-10-10		Salaries - City Hall	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
501-000-000-518-30-20-20		Benefits - City Hall	\$0.00	\$0.00	\$0.00	\$0.00	\$1,475.00
501-000-000-518-30-31-00		Supplies - Maint. ZPD	\$6,500.00	\$1,770.02	\$7,850.00	\$4,974.56	\$7,850.00
501-000-000-518-30-41-00		Prof. Svcs - Janitor-Maint. ZPD	\$1,800.00	\$1,638.59	\$2,100.00	\$1,688.65	\$2,100.00
501-000-000-518-30-48-03		Repairs & Maintenance - Vision C.H.	\$0.00	\$0.00	\$0.00	\$0.00	\$12.00
501-000-000-518-30-48-06		Repairs & Maintenance - MVTV C.H.	\$0.00	\$0.00	\$0.00	\$0.00	\$5.00
501-000-000-594-42-63-04		Capital Purchase - Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$62.00
Total Maintenance Fund			\$54,925.00	\$40,665.14	\$55,800.00	\$37,723.17	\$39,364.00



FUND 633 – TREASURER’S AGENCY FUND

REVENUE	2016	2017
NONREVENUE	407,374.36	443,925.00
BUDGET	407,374.36	443,925.00

EXPENSE	2016	2017
NONEXPENDITURES	406,369.82	443,925.00
BUDGET	406,369.82	443,925.00
NET LOSS/GAIN		0.00
2016 Year End Balance		25,600.64

About the Fund

This is simply a clearing account for money we take in to pay other agencies, (i.e. - sales tax to the Dept. of Revenue and a portion of the court fines that goes to the State of Washington).

Zillah Municipal Code:

3.04.130 Treasurer’s clearing fund.

A. The purpose of this section is to allow direct payment for intergovernmental and/or debt service payments with a treasurer’s check.

B. Whenever it is deemed necessary, the city clerk/treasurer is authorized, empowered and directed to pay the claims against the various departments of the city.

C. The treasurer’s clearing fund shall be used and payment therefrom shall be made only for the purpose stated in subsection (A) of this section. (Ord. 674 §§ 1, 2, 3, 1990)

CITY OF ZILLAH

2017 FINAL BUDGET

Account Number	Description	Budget 2015	Actual 2015	Budget 2016	Actual 2016	Budget 2017
REVENUE						
Treasurer's Agency Fund						
633-000-000-308-80-00-00						
Nonrevenues						
633-000-000-386-30-00-10	Beginning Bal - Unreserved	\$5,838.41	\$5,838.41	\$24,596.10	\$24,596.10	\$25,600.64
633-000-000-386-83-04-00	Building Code Surcharge-DO NOT USE	\$581.00	\$508.50	\$400.00	\$396.00	\$0.00
633-000-000-386-83-06-00	Trauma Care-02 4-3-02/7-26-03	\$5.00	\$0.00	\$5.00	\$0.00	\$0.00
633-000-000-386-96-03-00	JIS - Trauma 4-07	\$15.00	\$0.00	\$5.00	\$0.00	\$0.00
633-000-000-386-97-03-00	Lab-Bld - Breath Tests	\$100.00	\$0.00	\$50.00	\$0.00	\$0.00
633-000-000-386-99-00-00	JIS 7-22-01 / 7-26-03	\$5.00	\$0.00	\$5.00	\$0.00	\$0.00
633-000-000-389-30-00-01	School Zone Safety 7-27-03	\$5.00	\$0.00	\$5.00	\$0.00	\$0.00
633-000-000-389-30-00-03	Agency Deposits	\$10,000.00	\$4,796.50	\$10,000.00	\$4,983.72	\$12,000.00
633-000-000-389-30-00-10	JIS - Trauma 7-22-01 / 4-2-02	\$0.00	\$0.00	\$0.00	\$18.35	\$5.00
633-000-000-389-30-00-12	Building Code Surcharge	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
633-000-000-389-30-00-15	Yakima County Crime Victims	\$500.00	\$750.29	\$500.00	\$340.62	\$500.00
633-000-000-389-30-00-20	Federal Payroll Tax	\$350,000.00	\$362,596.12	\$375,000.00	\$378,442.02	\$400,000.00
633-000-000-389-30-00-21	Concealed Weapon Permits	\$500.00	\$769.75	\$600.00	\$910.00	\$750.00
633-000-000-389-30-00-22	JIS - Trauma 7-26-03	\$0.00	\$0.00	\$0.00	\$0.00	\$5.00
633-000-000-389-30-00-23	JIS - Trauma 7-22-07	\$0.00	\$0.00	\$0.00	\$0.00	\$5.00
633-000-000-389-30-00-24	JIS/Trauma/JTR 1-1-11	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
633-000-000-389-30-00-25	JIS/Trauma/7-1-15	\$0.00	\$0.00	\$0.00	\$0.00	\$375.00
633-000-000-389-30-00-26	Auto Theft Prevention	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
633-000-000-389-30-00-27	Traumatic Brain Injury/7-27-07	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00
633-000-000-389-30-00-28	WSP Hwy Acct.	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00
633-000-000-389-30-00-29	Access Comm Acct	\$0.00	\$0.00	\$0.00	\$0.00	\$75.00
633-000-000-389-30-00-30	Multimodal Trans Acct	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
633-000-000-389-30-00-31	Fingerprinting/Pistol Lic. FIB	\$500.00	\$359.25	\$500.00	\$497.00	\$1,000.00
633-000-000-389-30-00-32	Hwy Safety Acct.	\$0.00	\$0.00	\$0.00	\$0.00	\$125.00
633-000-000-389-30-00-33	Death Inv. Acct	\$0.00	\$0.00	\$0.00	\$0.00	\$75.00
633-000-000-389-30-00-34	JIS Account Before 7-22-01	\$0.00	\$0.00	\$0.00	\$0.00	\$75.00
633-000-000-389-30-00-35	Local JIS Acct 7-03 After	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
633-000-000-389-30-00-36	JISA (4-30-2007)	\$0.00	\$0.00	\$0.00	\$0.00	\$2,590.00
633-000-000-389-30-00-37	JISA / Local 7-1-15	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
633-000-000-389-30-00-38	SC Zone Safety Zone 7-03 After	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
633-000-000-389-30-00-39	School Zone Safety - Speed	\$0.00	\$0.00	\$0.00	\$0.00	\$2,100.00
633-000-000-389-30-00-40	JIS - Trauma 4-07	\$0.00	\$0.00	\$0.00	\$0.00	\$5.00
633-000-000-389-30-00-70	Firearms Dealer License	\$140.00	\$125.00	\$125.00	\$125.00	\$125.00
633-000-000-389-30-00-82	State Firearm Range Account	\$100.00	\$147.00	\$100.00	\$168.00	\$125.00
	Leg Ass/LGA 1-1-11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

CITY OF ZILLAH

2017 FINAL BUDGET

633-000-000-389-30-00-83	Trauma Care-02 4-3-02/7-26-03	\$0.00	\$0.00	\$0.00	\$0.00	\$5.00
633-000-000-389-30-00-88	PSEA - State Share (3)	\$200.00	\$1,247.40	\$200.00	\$159.47	\$200.00
633-000-000-389-30-00-91	PSEA - State Share (1)	\$12,000.00	\$17,864.99	\$14,000.00	\$9,954.70	\$13,000.00
633-000-000-389-30-00-92	PSEA - State Share (2)	\$7,500.00	\$10,569.29	\$8,250.00	\$5,774.52	\$7,500.00
633-000-000-389-30-00-94	St. Wildlife Fund Pistol Permit	\$5.00	\$24.00	\$25.00	\$15.00	\$25.00
633-000-000-389-30-00-96	Lab-Bld - Breath Tests	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
633-000-000-389-30-00-97	JIS 7-22-01 / 7-26-03	\$0.00	\$0.00	\$0.00	\$0.00	\$5.00
633-000-000-389-30-00-98	School Zone Safety - Speed 7-1-15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
633-000-000-389-30-00-99	School Zone Safety 7-27-03	\$0.00	\$0.00	\$0.00	\$0.00	\$5.00
633-000-000-389-30-83-05	JIS - Trauma 7-26-03	\$15.00	\$2.38	\$5.00	\$2.52	\$0.00
633-000-000-389-30-83-07	JIS - Trauma 7-22-07	\$50.00	\$13.53	\$5.00	\$13.18	\$0.00
633-000-000-389-30-83-08	JIS/Trauma/JTR 1-1-11	\$650.00	\$1,031.91	\$400.00	\$176.15	\$0.00
633-000-000-389-30-83-09	JIS/Trauma/7-1-15	\$0.00	\$166.69	\$0.00	\$337.64	\$0.00
633-000-000-389-30-83-31	Auto Theft Prevention	\$1,700.00	\$2,434.05	\$1,900.00	\$1,007.83	\$0.00
633-000-000-389-30-83-32	Traumatic Brain Injury/7-27-07	\$350.00	\$442.26	\$400.00	\$128.86	\$0.00
633-000-000-389-30-89-09	WSP Hwy Acct.	\$250.00	\$606.32	\$400.00	\$204.88	\$0.00
633-000-000-389-30-89-12	Access Comm Acct	\$5.00	\$1,539.18	\$5.00	\$20.00	\$0.00
633-000-000-389-30-89-13	Multimodal Trans Acct	\$0.00	\$11.10	\$10.00	\$19.99	\$0.00
633-000-000-389-30-89-14	Hwy Safety Acct.	\$75.00	\$169.24	\$125.00	\$57.11	\$0.00
633-000-000-389-30-89-15	Death Inv. Acct	\$50.00	\$106.46	\$75.00	\$35.88	\$0.00
633-000-000-389-30-97-01	JIS Account Before 7-22-01	\$50.00	\$114.91	\$5.00	\$125.99	\$0.00
633-000-000-389-30-97-04	Local JIS Act 7-03 After	\$125.00	\$12.23	\$50.00	\$50.93	\$0.00
633-000-000-389-30-97-05	JISA (4-30-2007)	\$3,000.00	\$4,676.77	\$3,500.00	\$2,081.68	\$0.00
633-000-000-389-30-97-06	JISA / Local 7-1-15	\$0.00	\$0.00	\$0.00	\$44.39	\$0.00
633-000-000-389-30-99-01	SC Zone Safety Zone 7-03 After	\$100.00	\$0.00	\$50.00	\$184.95	\$0.00
633-000-000-389-30-99-02	School Zone Safety - Speed	\$2,600.00	\$2,711.69	\$2,600.00	\$1,097.98	\$0.00
Total Nonrevenues		\$391,176.00	\$413,796.81	\$419,300.00	\$407,374.36	\$442,425.00
Total Treasurer's Agency Fund		\$397,014.41	\$419,635.22	\$443,896.10	\$431,970.46	\$468,025.64
EXPENDITURE						
Treasurer's Agency Fund						
633-000-000-508-80-00-00	Ending Bal - Unreserved	\$5,838.41	\$24,596.10	\$24,596.10	\$25,600.64	\$25,600.64
Nonexpenditures						
633-000-000-586-83-00-31	Auto Theft Prevention (7/22/07)	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00
633-000-000-586-83-00-32	Traumatic Brain Inj (7/27/07)	\$350.00	\$0.00	\$0.00	\$0.00	\$0.00
633-000-000-589-30-00-00	Agency Remittances	\$10,000.00	\$4,696.58	\$10,000.00	\$4,889.23	\$12,000.00
633-000-000-589-30-00-05	State Building Code Surcharge	\$581.00	\$450.00	\$400.00	\$216.00	\$500.00
633-000-000-589-30-00-15	Federal Payroll Tax	\$350,000.00	\$344,793.59	\$375,000.00	\$378,593.26	\$400,000.00
633-000-000-589-30-00-20	Concealed Weapon Permits	\$500.00	\$720.00	\$600.00	\$795.00	\$750.00
633-000-000-589-30-00-21	Auto Theft Prevention (7/22/07)	\$0.00	\$0.00	\$1,900.00	\$943.04	\$3,025.00

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633-000-000-589-30-00-22	Traumatic Brain Inj. (7/27/07)	\$0.00	\$0.00	\$450.00	\$163.19	\$275.00
633-000-000-589-30-00-23	Highway Safety Acct.	\$0.00	\$0.00	\$125.00	\$101.36	\$125.00
633-000-000-589-30-00-30	Fingerprinting - Pistol License	\$500.00	\$351.50	\$500.00	\$996.00	\$1,000.00
633-000-000-589-30-00-40	Firearms Dealer License	\$140.00	\$125.00	\$125.00	\$125.00	\$125.00
633-000-000-589-30-00-60	Yakima County Crime Victims	\$500.00	\$746.04	\$500.00	\$304.47	\$500.00
633-000-000-589-30-00-70	State Firearm Range Account	\$0.00	\$144.00	\$100.00	\$159.00	\$125.00
633-000-000-589-30-00-83	EMS and Trauma Care	\$730.00	\$1,200.61	\$800.00	\$491.38	\$700.00
633-000-000-589-30-00-88	PSEA State Share (3)	\$200.00	\$171.67	\$200.00	\$147.74	\$200.00
633-000-000-589-30-00-90	JISA Account	\$3,000.00	\$4,520.68	\$4,000.00	\$1,940.04	\$3,000.00
633-000-000-589-30-00-91	PSEA - State Share (1)	\$12,000.00	\$19,287.32	\$14,000.00	\$9,572.23	\$13,000.00
633-000-000-589-30-00-92	PSEA - State Share (2)	\$7,500.00	\$11,534.82	\$8,000.00	\$5,553.90	\$7,500.00
633-000-000-589-30-00-94	Penalty fee	\$0.00	\$24.00	\$0.00	\$9.00	\$0.00
633-000-000-589-30-00-96	Toxicology Lab Blood Tests	\$100.00	\$99.17	\$100.00	\$32.60	\$100.00
633-000-000-589-30-00-97	State Patrol Highway Account	\$50.00	\$564.93	\$400.00	\$185.99	\$400.00
633-000-000-589-30-00-99	School Zone Safety	\$2,500.00	\$2,610.97	\$2,100.00	\$1,151.39	\$2,100.00
633-000-000-589-30-83-01	Auto Theft Prevention (7/22/07)	\$1,700.00	\$2,406.40	\$0.00	\$0.00	\$0.00
633-000-000-589-30-83-02	Traumatic Brain Inj. (7/27/07)	\$350.00	\$434.18	\$0.00	\$0.00	\$0.00
633-000-000-589-30-89-14	Highway Safety Acct.	\$75.00	\$157.66	\$0.00	\$0.00	\$0.00
Total Nonexpenditures		\$391,176.00	\$395,039.12	\$419,300.00	\$406,369.82	\$445,425.00
Total Treasurer's Agency Fund		\$397,014.41	\$419,635.22	\$443,896.10	\$431,970.46	\$471,025.64



FUND 701 - CEMETERY ENDOWMENT FUND

REVENUE	2016	2017
	24,579.97	28,802.00
BUDGET	24,579.97	28,802.00

EXPENSE	2016	2017
FINANCING USES	200.00	10,177.00
LEASEHOLD EXCISE TAX	918.06	
DEPOSIT REFUND	0.00	
BUDGET	1,118.06	10,177.00
NET LOSS/GAIN		18,625.00
2016 Year End Balance		620,981.17

About the Fund

Revenue

Physical Environment

10% of the revenue collected on each grave sold.
Maintenance Fee collected upon burial.

Miscellaneous

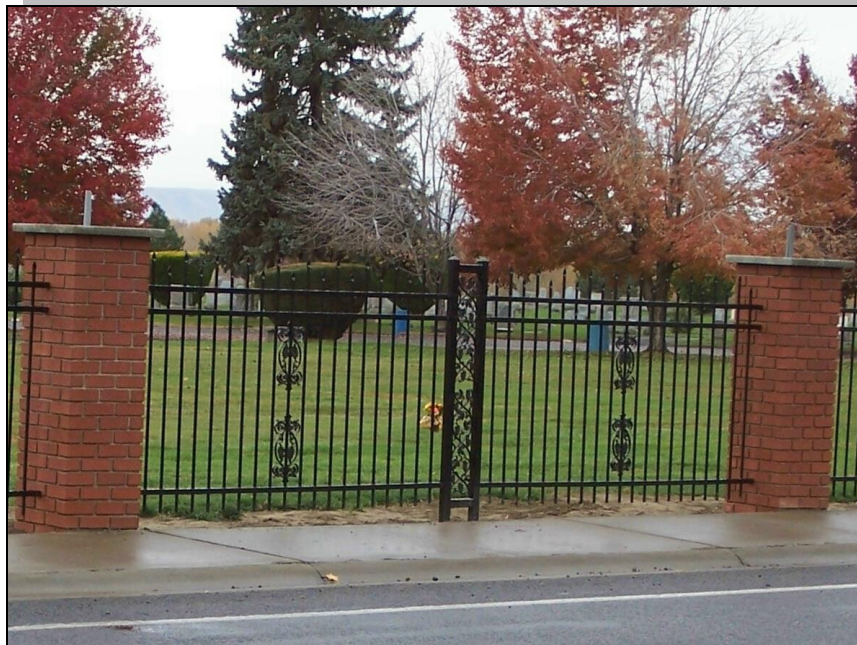
Interest Gained

Rental income from the Cemetery Rental House

Expenses

Repairs and Maintenance on Cemetery Rental House Property taxes on the house.

The City plans to order new signage at the cemetery to replace the outdated signage and have a survey done on the newer sections of the cemetery. \$6,500 has been budgeted for the survey and \$1,500 for signage.



CITY OF ZILLAH

2017 FINAL BUDGET

Account Number	Description	Budget 2015	Actual 2015	Budget 2016	Actual 2016	Budget 2017
REVENUE						
Cemetery Endowment Fund						
701-000-000-308-10-00-00	Beginning Bal - Reserved	\$495,518.47	\$495,518.47	\$517,579.81	\$517,579.81	\$540,040.25
701-000-000-308-80-00-00	Beginning Bal - Unreserved	\$77,428.94	\$77,428.94	\$79,939.45	\$79,939.45	\$80,940.92
701-000-000-343-60-01-00	10% Sale of Grave	\$3,000.00	\$2,961.10	\$5,000.00	\$2,723.50	\$6,000.00
701-000-000-343-60-02-00	Maintenance Fee	\$13,000.00	\$13,174.00	\$13,000.00	\$13,705.00	\$14,000.00
Interest and Other Earnings						
701-000-000-361-11-00-00	Investment Interest	\$2,000.00	\$757.77	\$1,000.00	\$1,189.28	\$1,000.00
701-000-000-361-30-00-00	Bond Gain/Losses	\$0.00	\$1,752.74	\$0.00	(\$187.81)	\$0.00
Total Interest and Other Earnings		\$2,000.00	\$2,510.51	\$1,000.00	\$1,001.47	\$1,000.00
Rents, Leases and Concessions						
701-000-000-362-60-00-00	Cemetery Rental House	\$6,800.00	\$6,732.96	\$6,800.00	\$6,231.94	\$6,800.00
Total Rents, Leases and Concessions		\$6,800.00	\$6,732.96	\$6,800.00	\$6,231.94	\$6,800.00
Nonrevenues						
701-000-000-389-10-00-00	Rental House Deposit	\$0.00	\$0.00	\$400.00	\$0.00	\$0.00
701-000-000-389-30-00-01	Agency Type Deposits	\$925.00	\$1,001.52	\$925.00	\$918.06	\$1,002.00
Total Nonrevenues		\$925.00	\$1,001.52	\$1,325.00	\$918.06	\$1,002.00
Total Cemetery Endowment Fund		\$598,672.41	\$599,327.50	\$624,644.26	\$622,099.23	\$649,783.17
EXPENDITURE						
Cemetery Endowment Fund						
701-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$517,579.81	\$0.00	\$540,040.25	\$0.00
701-000-000-508-80-00-00	Ending Bal - Unreserved	\$596,059.91	\$79,939.45	\$621,969.26	\$80,940.92	\$639,606.17
Cemetery						
701-000-000-536-50-31-00	Supplies - Cemetery Rental	\$500.00	\$356.72	\$500.00	\$0.00	\$500.00
701-000-000-536-50-31-01	Supplies-Signage	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
701-000-000-536-50-41-00	Professional Services-Surveying	\$0.00	\$0.00	\$0.00	\$0.00	\$6,500.00
701-000-000-536-50-44-01	Property Taxes	\$137.50	\$150.00	\$150.00	\$175.00	\$175.00
701-000-000-536-50-47-00	Cemetery Utilities	\$400.00	\$0.00	\$200.00	\$0.00	\$0.00
701-000-000-536-50-48-00	R & M on Cemetery House	\$250.00	\$0.00	\$500.00	\$0.00	\$500.00
701-000-000-536-50-49-00	Miscellaneous - Cemetery	\$0.00	\$0.00	\$0.00	\$25.00	\$0.00
Total Cemetery		\$1,287.50	\$506.72	\$1,350.00	\$200.00	\$9,175.00
701-000-000-589-10-00-00	Rental Deposit Return	\$400.00	\$300.00	\$400.00	\$0.00	\$0.00
701-000-000-589-30-00-01	Leasehold Excise Tax - Rental	\$925.00	\$1,001.52	\$925.00	\$918.06	\$1,002.00
Total Cemetery Endowment Fund		\$598,672.41	\$599,327.50	\$624,644.26	\$622,099.23	\$649,783.17

2017 Final Budget

Glossary

Accounting System:

The total set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.

Ad Valorem Taxes: A tax levied on the assessed value of real property, commonly known as Property Taxes.

Agency Fund: A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments and/or other funds.

Allocation: To set aside or designate funds for specific purposes. An allocation does not authorize the expenditure of funds.

Annual Debt Service: The amount required to be paid in a calendar year for (1) interest on all bonds then outstanding, and (2) principal of all bonds then outstanding.

Annual Financial Report: The official annual report of a government. It includes five basic categories of relevant information including (1) Information concerning short-term financial resources; (2) Information concerning financial condition of the governmental unit; (3) Information concerning compliance with legal, contractual and fiduciary requirements; (4) Information useful for planning and budgeting, and (5) Information concerning managerial and organizational performance.

Appropriation: An authorization made by the City Council, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Assessed Valuation: The estimated value placed upon real and personal property by the Yakima County Assessor as the basis for levying the annual property taxes.

Assets: Property owned by a government, which has monetary value.

Audit: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- ascertain whether financial statements fairly present financial position and result of operations
- test whether transactions have been legally performed
- identify areas for possible improvements in accounting practices and procedures
- ascertain whether transactions have been recorded accurately and consistently and
- Ascertain the stewardship of officials responsible for governmental resources.

Auditor's Report: In the context of a financial audit, a statement by the auditor describing the scope of the audit and the auditing standards applied in the examination, and setting forth the auditor's opinion on the fairness of presentation of the financial information in conformity with generally accepted accounting practices or some other comprehensive basis system of accounting.

BARS: The State of Washington prescribed Budgeting, Accounting, Reporting System Manual required for all governmental entities in the state of Washington.

Base Budget: Ongoing expense for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the City Council.

Basis of Accounting: A term used to refer to when revenues, expenditures, expenses and transfers are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

Bond: (Debt Instrument) A written promise to pay (debt) a specified sum of money (called principal of face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate).

City of Zillah

Bonds are typically used for long-term debt to pay for specific capital expenditures.

Bond Anticipation Notes: (BANS) Short-term interest-bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue from which they are related.

Bond Registrar: The fiscal agency of the State of Washington in either Seattle, Washington, or New York, New York, for the purposes of registering and authenticating the bonds, maintaining the bonds, maintaining the bond register, effecting transfer of ownership of the bonds and paying interest on and principal of (and any premium pursuant to call on) the bonds.

Budget Amendment: An appropriation approved by the Council after the initial budget appropriation.

Budget (Operating): A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year), and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.

Budget Calendar: The schedule of key dates or milestones, which the City follows in the preparation and adoption of the budget.

Budget Document: The official written statement prepared by the Finance Department and supporting staff for the City Manager which presents the proposed budget to the City Council.

Budget Message: The opening section of the budget, prepared by the City Manager, which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years and recommendations regarding the financial policy for the coming period.

Budget Policies: General and specific guidelines that govern financial plan preparation and administration.

2017 Budget Glossary

Budgetary Control: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

Capital Asset: Assets of significant value, and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget: A plan of proposed capital expenditures, and the means of financing them. The capital budget may be enacted as part of the complete annual budget including both operating and capital outlays. The capital budget is based upon the Capital Improvement Plan (CIP).

Capital Improvements Program: A plan of proposed capital expenditures to be incurred each year over a period of future years setting forth each capital project, identifying the expected beginning and ending date of each project the amount to be expended in each year, and the method of financing those expenditures.

Capital Outlay: Expenditures which result in the acquisition of or addition to fixed assets. Examples include land, buildings, machinery and equipment, and construction projects.

Capital Projects: Projects, which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land or construction of a building or facility, with a life expectancy of more than 10 years.

Cash Basis Accounting: The method of accounting under which revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year budget appropriations as required by law.

CDBG: An acronym for Community Development Block Grants – grant funds administered through Department of Community Trade and Economic Development (CTED) of the State of Washington.

City of Zillah

Centennial Clean Water Program: (CCWP) In 1986, legislation was passed which provides grants to public entities for financing water pollution control activities and facilities to protect surface and underground water from pollution. In addition, a state revolving loan program was established to provide loans or combinations of grants/loans to finance public facilities.

COLA: Cost of Living Allowance.

Councilmanic Bonds: Councilmanic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds which must be approved by vote of the public. Councilmanic bonds must not exceed 1.5 percent of the assessed valuation, and voted bonds 2.5 percent.

CPI: (Consumer Price Index) An index by the Federal Dept of Labor that is a measure of the change in prices paid over time for a fixed market basket of goods and services. Toppenish uses the Seattle-Tacoma-Bremerton index.

Current Expense Fund: This fund is the primary operating fund of the City of Toppenish and is supported by taxes, fees and other revenues that may be used for any lawful purpose. It accounts for all financial resources except those required or elected to be accounted for in another fund. This fund is also commonly called the General Fund.

Debt: Debt is an obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

Debt Limitation: Indebtedness for general municipal purposes with non-voted (Councilmanic) debt is limited to 1.5% of the value of taxable property within the City. Indebtedness for general purposes with a 3/5 vote of the people within the City is limited up to 1% of the value of taxable property. The debt limitation for general purposes is 2.5% combined voted and non-voted debt. Indebtedness for utility purposes with a 3/5 vote may issue up to an additional 2.5% and an additional 2.5% for open space and parks facilities.

2017 Budget Glossary

Debt Service: Payment of interest and repayment of principal to holders of the City's debt instruments.

Debt Service Fund: A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit: The excess of expenditures over revenues during a single accounting period.

Department: A major administrative division of the City, which indicates overall management responsibility for an operation or group of related operations with a functional area.

Ending Fund Balance: The cash balance remaining at the end of the fiscal year available for appropriation in future years.

Enterprise Fund: A proprietary governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. It is the intent of the City that the costs of providing services to the general public be financed or recovered primarily through use charges. The rate schedules for these services should be established to ensure that user revenues are adequate to meet all necessary expenditures.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year.

Expenditure: The cost of goods received or services rendered. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the goods or services are made.

Fiduciary Fund Type: Fiduciary funds account for assets held by the City of Toppenish in a trustee capacity or as an agent on behalf of others.

Fiscal Year: A twelve (12) month time period designated as the operating year by an entity. The City of Toppenish has specified January 1 through December 31 as its fiscal year.

Fixed Assets: Assets of long-term character, which are intended to continue to be held or

City of Zillah

used, such as land, building, improvements, and equipment. The City has defined such assets as those with an acquisition cost of \$1,000 or more and an estimated life of two years or more.

Float: The amount of money represented by checks outstanding and in the process of collection.

FTE: Full-time equivalent employee.

Fund: The accounts of the city are organized on the basis of funds, each of which is considered a separate accounting entity. The city's resources are allocated to and accounted for in individual funds depending on their intended purpose.

Fund Balance: The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

General Fund: This fund is the primary operating fund of the City of Toppenish and is supported by taxes, fees and other revenues that may be used for any lawful purpose. It accounts for all financial resources except those required or elected to be accounted for in another fund. This fund is also commonly called the Current Expense Fund.

General Obligation Bonds: Bonds for which the full faith and credit of the insuring government are pledged for payment, these bonds are also known as GO Bonds.

Goals: The objective of specific tasks and endeavors.

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.

Guaranty Fund: A fund established by a bond issuer, which is pledged, as security for the payment of one or more bond issues. Normally used for local improvement districts (LIDs).

ISTEA: Inter-modal Surface Transportation Efficiency Act.

2017 Budget Glossary

Infrastructure: The underlying foundation, especially the basic installations and facilities, on which the continuance and growth of a jurisdiction depends, i.e., streets, roads, sewer, and water systems.

Interfund Payments: Expenditures made to other funds for services rendered.

Intergovernmental Services: Intergovernmental purchases of those specialized services typically performed by local governments.

Internal Control: A plan of organization for purchasing, accounting, and other financial activities, which, among other things, provides that:

- The duties of employees are subdivided so that no single employee handles financial action from beginning to end.
- Proper authorization from specific responsible officials are obtained before key steps in the processing of a transaction are completed.
- Records and procedures are arranged appropriately to facilitate effective control.

Investment: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals and base payments.

LEOFF: Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.

Levy: The total amount of taxes, special assessments or service charges imposed for the support of government activities.

Levy Lid: A statutory restriction on the annual increase in the amount of property tax a given public jurisdiction can assess on regular or excess levies.

(LID): Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Long-Term Debt: Debt with a maturity of more than one-year after the date of issuance.

City of Zillah

Maturities: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Non-operating Expense: An expense which is not directly related to the provision of the services, i.e., debt service.

Non-Operating Revenue: Revenue which is generated from other sources, i.e., interest, and is not directly related to service activities.

Object: As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures).

Operating Transfer: Routine and/or recurring transfers of assets between funds.

Ordinance: A statute or regulation enacted by City Council.

Other Services and Charges: A basic classification for services, other than personnel services which are needed by the City. This item includes professional services, communication, travel, advertising, training, dues and subscriptions, printing, insurance, public utility services, repairs and maintenance.

Parity Bond: Any and all water and sewer revenue bonds of the city the payment of which, both principal and interest, constitutes a lien and charge upon the revenue of the system and upon assessments equal in rank with the lien and charge on such revenue of the system and assessments for payments required to pay and secure the payment of the bonds.

PERS: Public Employees Retirement System provided for, other than Police and Fire, by the State of Washington.

Personnel Benefits: Those benefits paid by the City as part of the conditions of employment. Examples include insurance and retirement benefits.

Personnel Costs: Costs that include all salaries, wages, and benefits for all part-time, full-time, seasonal and temporary employee costs.

2017 Budget Glossary

Proclamation: An official act by the Mayor made through a public forum.

Program: A specific and distinguishable unit of work or service performed.

Program Enhancement: Programs, activities or personnel requested to improve or add to the current baseline services.

Program Revenue: These are revenues, which are produced as a result of an activity of a program and are subject to quantity of services provided to the public or governmental units (i.e. permits, charges for fire services, recreational activities), or revenues dedicated to specific use (i.e. grants, taxes or debt funds).

Proprietary Fund Types: Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector.

Public Facilities: The capital owned or operated by the City or other governmental entities.

Public Works Trust Fund: (PWTF) Is a low-interest revolving loan fund which helps local governments finance critical public works needs. To be eligible for trust fund financing, the applicant must be a local government entity, with a long-term plan for financing public works needs. If the applicant is a city or county, it must be imposing the optional one-quarter percent real estate excise tax for capital purposes. Eligible projects include streets and roads, bridges, storm sewers, sanitary sewers, and water systems. Loans will only be made for the purpose of repair, replacement, reconstruction, or improvement of existing eligible public works systems to meet current standards and to adequately serve the needs of the existing populations. New capital improvement projects are not eligible. Interest rates vary from one-half to three percent, depending on the match.

RCW: (Revised Code of Washington) Laws of the State of Washington enacted by the State Legislature.

City of Zillah

REET: (Real Estate Excise Tax) A tax levied upon the sale of real property from one person or company to another. These funds must be spent for capital facilities that are included in the City's capital facilities plan.

Reserve: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

Resolution: A formal statement of a decision or expression of an opinion of the City Council.

Retained Earnings: The accumulated earnings of an Enterprise or Internal Service Fund which have been retained in a fund and which are not reserved for any specific purpose.

Revenue: Income received by the City in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeits, interest income and miscellaneous revenue.

Revenue Bonds: Bond issued pledging future revenues, usually water, sewer, or drainage charges, to cover debt payments in addition to operating costs.

Revenue Estimates: A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

Risk Management: An organized attempt to protect a government's assets against loss in the most economical method.

Salaries and Wages: Amounts paid for personal services rendered by employees in accordance with rates, hours, terms, and conditions authorized by law or stated in employment contracts.

Single Audit: An audit performed in accordance with the Single Audit Act of 1984 and office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

2017 Budget Glossary

Six-year TIP: (Transportation Improvement Program) A TIP is required to be prepared annually which prioritizes transportation projects for funding for a six-year period.

Special Revenue Fund Types: Funds used to account for the proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes.

STP: Surface Transportation Program.

Supplies: A basic classification of expenditures for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, water, gas, inventory or resale items, and small tools and equipment.

Tax: Charge levied by a government to finance services performed for the common benefit.

Tax Rate Limit: The tax rate limit is the maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

TIB: (Transportation Improvement Board) The purpose of the TIB is to administer funding for local governments for transportation projects. Revenues are from the state fuel tax, local matching funds, and private sector contributions.

Trust Fund: Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, and /or other funds.

ULID: (Utility Local Improvement Districts) Created only for improvement to sewer, water, and other utilities and differs from a LID in that all assessment revenues must be pledged for payment of debt service of bonds issued to finance the improvements.

Warrant: An order drawn by a municipal officer(s) directing the treasurer of the municipality to pay a specified amount to the bearer, either after the current or some future date.

WCIA: (Washington Cities Insurance Authority) Is a group of cities across the state that provides pooled and self-insurance

services for liability, auto, property, and all other insurance coverage.

WSDOT: Washington State Department of Transportation.

YVCOG: (Yakima Valley Conference of Governments) Serves as a liaison committee to develop and promote communication, understanding, and cooperation among Yakima County and the cities, towns, communities and other governmental subdivisions within Yakima County on matters common to, and affecting the public served by the participants in the Conference.

Yield: The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price of redemption value of the investment.